

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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**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

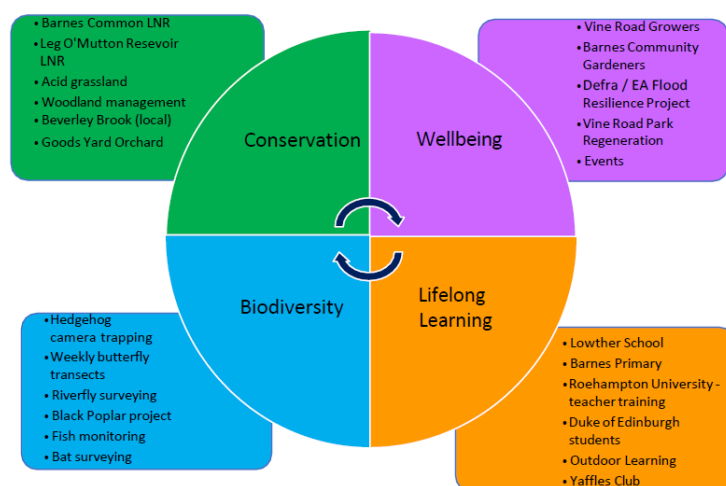
HSBC Bank PLC
172 Upper Richmond Road
Putney
London
SW15 2SH

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SUMMARY REVIEW
FOR THE YEAR ENDED 31 MARCH 2022



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

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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.

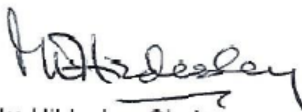
From a small group undertaking litter picking and minor works, our activities now extend to a major climate and flood resilience project, in partnership with Richmond Council and WWT, while continuing with our plans to reinvigorate Vine Road Park as a recreational and social centre for the community's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

BARNES COMMON LIMITED PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON
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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)

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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 2021 and 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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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 Ticcianti, Bernard Leuvenink, 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

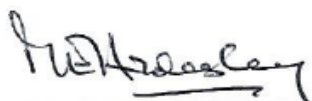
Donations are generally sought from Friends or local organisations or other charities, although the charity was involved in a crowd- funding initiative to establish the feasibility of the Vine Road project. Using a platform required by the London Mayor who also pledged funds, this raised c£11k. The charity 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.

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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

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**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.

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Signed:



Darren Rigden

Dated: 1st December 2022

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
		<u>18,184</u>	<u>15,021</u>
Current assets			
Debtors	15	5,731	4,586
Cash at bank and in hand		120,930	57,858
		<u>126,661</u>	<u>62,444</u>
Creditors: amounts falling due within one year	16	(34,765)	(14,249)
Net current assets		<u>91,896</u>	<u>48,195</u>
Total assets less current liabilities		<u>110,080</u>	<u>63,216</u>
Creditors: amounts falling due after more than one year	17	(4,755)	(1,900)
Total net assets		<u><u>105,325</u></u>	<u><u>61,316</u></u>
Charity funds			
Restricted funds	19	60,398	8,968
Unrestricted funds	19	44,927	52,348
Total funds		<u><u>105,325</u></u>	<u><u>61,316</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.

BARNES COMMON LIMITED PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON
(A company limited by guarantee)
REGISTERED NUMBER: 08348124

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.

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

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	-	16,688	16,688
Grants	1,234	2,750	3,984
<i>Total 2021</i>	<i>1,234</i>	<i>19,438</i>	<i>20,672</i>

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.

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

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	<u>65,000</u>	<u>121,609</u>	<u>186,609</u>
		<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
LBRuT funding		97,894	97,894
Forest school and other income (refund)		(300)	(300)
<i>Total 2021</i>		<u>97,594</u>	<u>97,594</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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
	<hr/> 17,131	<hr/> 17,131 <hr/>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
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
	<hr/> 9,283	<hr/> 9,283 <hr/>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Bank interest

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest received	5	5
	<u>5</u>	<u>5</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Bank interest received	29	29
	<u>29</u>	<u>29</u>

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
	<u>61,918</u>	<u>156,103</u>	<u>218,021</u>
Total 2022			
	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
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>
<i>Total 2021</i>			

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
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 £	<i>2021 £</i>
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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>124,780</u>	<u>87,838</u>

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

	2022	2021
	No.	No.
Employees	<u>5</u>	<u>3</u>

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).

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

12. Intangible assets

	Website costs £
Cost	
At 1 April 2021	2,000
At 31 March 2022	<u>2,000</u>
Amortisation	
At 1 April 2021	471
Charge for the year	200
At 31 March 2022	<u>671</u>
Net book value	
At 31 March 2022	<u><u>1,329</u></u>
<i>At 31 March 2021</i>	<u><u>1,529</u></u>

BARNES COMMON LIMITED PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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)

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2021	100
At 31 March 2022	<u>100</u>
Net book value	
At 31 March 2022	<u>100</u>
At 31 March 2021	<u>100</u>

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	

BARNES COMMON LIMITED PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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
	<u>5,731</u>	<u>4,586</u>

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
	<u>34,765</u>	<u>14,249</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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

	2022	<i>2021</i>
	£	<i>£</i>
Net obligations under finance lease and hire purchase contracts	4,755	<i>1,900</i>
	=====	<i>=====</i>

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

18. Financial instruments

	2022	<i>2021</i>
	£	<i>£</i>
Financial assets		
Financial assets measured at amortised cost (comprise cash at bank and trade debtors)	124,380	<i>60,334</i>
	=====	<i>=====</i>

	2022	<i>2021</i>
	£	<i>£</i>
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	<i>16,149</i>
	=====	<i>=====</i>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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
	<u>28,386</u>	<u>1,234</u>	<u>(21,595)</u>	<u>943</u>	<u>8,968</u>
Total of funds	<u>80,547</u>	<u>127,578</u>	<u>(146,809)</u>	<u>-</u>	<u>61,316</u>

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.

BARNES COMMON LIMITED PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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
	<u>61,316</u>	<u>262,030</u>	<u>(218,021)</u>	<u>-</u>	<u>105,325</u>

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

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	<u>60,398</u>	<u>44,927</u>	<u>105,325</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021</i>	<i>Unrestricted funds 2021</i>	<i>Total funds 2021</i>
	£	£	£
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.

BARNES COMMON LIMITED PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON
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Map of Barnes Common



