

Registered number: 08348124
Charity number: 1153079

BARNES COMMON LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

BARNES COMMON LIMITED
(A company limited by guarantee)

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

Trustees

M E Hildesley, (Chair)
M A J Guzkowska, (Vice - Chair)
A Podmore, (Treasurer)
M J Cnattingius (resigned 24 May 2022)
J N W May
C O Thomas
I C Tottman
C M O'Brien (appointed 24 May 2022)

Company registered number 08348124

Charity registered number 1153079

Registered office

Riverside House
40 - 46 High Street
Maidstone
Kent
ME14 1JH

Accountants

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

Bankers

Barclays Bank PLC
75 Kings Street
Hammersmith
London
W6 9HY

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

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



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

Conservation • Biodiversity • Wellbeing • Lifelong Learning – for all



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**CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

The chair presents his statement for the year.

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

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

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

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

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

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

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

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



Mike Hildesley, Chair

Date:

29/11/23

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

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

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

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

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

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

For the purposes of voting rights, from 1 April 2020 all individuals or organisations registered as 'Friends' are also taken to be members of Barnes Common Limited ('BCL') who are entitled to vote. The Board's 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.

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

ACCOUNTANTS

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

ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

Trustees

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

Staff

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

Contracts

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

RELATED PARTY RELATIONSHIPS

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

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

RISK MANAGEMENT

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

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

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

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

OBJECTIVES AND ACTIVITIES

Policies and objectives

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

1. To promote the conservation, protection and improvement of the physical and natural environment and specifically but without prejudice to the generality of this object, the metropolitan open land open spaces and other sites in Barnes, South West London and surrounding areas.
2. To advance the education of the public in the study of ecology and wildlife generally, along with the conservation, protection and improvement of the physical and natural environment and without prejudice to the generality of this object to advance the study of heath lands and acid grasslands.

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

Our Vision:

Conservation, Biodiversity, Wellbeing, Lifelong Learning... For all the Community.

Our Mission:

Through custodianship of our local open spaces we aspire to:

- Inspire the community to be engaged
- Encourage participation and 'ownership'
- Build resilience and leadership
- To respect the environment for present and future generations

Our Core Values:

In all that we do, we strive to be:

- Environmental
- Sustainable
- Collaborative and inclusive
- Innovative
- Offer learning

Our Strategic Objectives are:

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

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

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

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

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

Conservation

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

- *Woodland*: we continue to implement our five year Woodland Conservation Management Plan including haloing, pollarding and veteranisation. There has also been an extensive program of removal of invasive non - native trees particularly Turkey Oak, Norway Maple, Holm Oak and Robinia of which some has been turned into planks using our new mobile sawmill for the new boardwalk at Black Poplar meadow. The Hazel coppice has continued to expand with well over 80 trees now.

- *Acid Grassland*: on our nationally rare, lowland, dry acid grassland, we are monitoring the scrapes as new acid grassland appears and continue to coppice gorse and limit scrub encroachment.

- *Neutral Grassland*: we continue to work with Tom Nixon and his team of horses to cut grass for hay, while on half of Black Poplar meadow, we now allow the grass to grow longer before cutting it which provides a home for more insects. For areas where hay making is not possible, we use a flail mower collector.

- *Wetland*: the three new ponds at Black Poplar meadow have been settling in and although ephemeral, will still attract their own unique assemblages of wildlife. Work has also continued on improving the margins of the Beverley Brook while we continue to remove invasive non-natives at LoM, using the material to build dead hedges which helps reduce disturbance to the reservoir edge.

Biodiversity

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

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

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

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

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

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

Wellbeing

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

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

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

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

Lifelong Learning

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

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

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

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

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

Other Activities

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

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

Vine Road Project

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

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

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

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

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

Flood Resilience Project– Community BlueScapes

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

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

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

We anticipate that by the project's end in March 2027, at least six schemes to improve resilience/building capacity will have been completed along with improving resilience in at least six neighbourhoods. There will also be opportunities at individual, street or community level for people to engage with the project.

Given the finite term, the project's legacy will also be considered, not only within the assigned catchment, but for the brook across the borough, as well as how lessons learned can be deployed positively across the nation.

Community Growing Project - Vine Road

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

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

Barnes Community Gardeners(BCG)

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

BCG also makes weekly visits to two local primary schools, showing children how to grow vegetables.

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

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

ACHIEVEMENTS AND PERFORMANCE

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

FINANCIAL REVIEW

Going concern

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

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

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

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

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

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

Reserves policy

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

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

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

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

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

Principal funding

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

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

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

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

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

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

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

Material investments policy

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

Our Thanks

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

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

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

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

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

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

Compliance with the Charity Governance Code

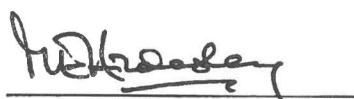
The Trustees are aware of the requirements of the Charity Governance Code and keep its application under regular review.

Information on fundraising

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

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

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



M E Hildesley

Date: 29/11/23

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

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

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

Signed: *Darren Rigden*

Darren Rigden

Dated: *4/12/2023*

ACA

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

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

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 08348124

BALANCE SHEET
AS AT 31 MARCH 2023

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 08348124

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023


.....

M E Hildesley

Date: 29/4/23

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

1. General information

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

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Barnes Common Limited (BCL) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

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

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

2.3 Income

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

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

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

3. Accounting policies (continued)

2.4 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Intangible assets and amortisation

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

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

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

Amortisation is provided on the following basis:

Website costs	- 10% on costs
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BARNES COMMON LIMITED
(A company limited by guarantee)

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

3. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

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

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

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

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

Depreciation is provided on the following bases:

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

2.9 Investments

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

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

2.10 Debtors

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

2.11 Cash at bank and in hand

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

3. Accounting policies (continued)

2.12 Liabilities and provisions

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

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

2.13 Financial instruments

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

2.14 Finance leases and hire purchase

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

2.15 Operating leases

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

2.16 Pensions

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

2.17 Fund accounting

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

3. Accounting policies (continued)

2.18 Cash flow

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

2.19 Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

Critical areas of judgment:

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

3. Income from donations and grants

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

Grant analysis

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

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

Grant analysis

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

3. Income from donations and grants (continued)

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

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
LBRuT funding – Barnes Common / LoM	-	98,656	98,656
LBRuT funding – Woodland Management	-	12,720	12,720
LBRuT / Defra / EA – Flood Resilience project	100,000	-	100,000
Total 2023	<u>100,000</u>	<u>111,376</u>	<u>211,376</u>
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
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>

BARNES COMMON LIMITED
(A company limited by guarantee)

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

5. Income from other trading activities

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

6. Bank interest and rewards

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest received	232	232
Rewards received	310	310
Total 2023	<u>542</u>	<u>542</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Bank interest received	<u>5</u>	<u>5</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

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

8. Analysis of expenditure by activities

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

9. Independent examiner's remuneration

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

10. Staff costs

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

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

	2023 No.	2022 No.
Employees	6	5

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

11. Trustees' remuneration and expenses

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

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

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

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

BARNES COMMON LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. Intangible assets

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

13. Tangible fixed assets

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

14. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2022	100
At 31 March 2023	<u>100</u>
Net book value	
At 31 March 2023	100
At 31 March 2022	<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 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
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Fixed asset investments (continued)

The financial results of the subsidiary for the year were:

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

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

15. Debtors

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

16. Creditors: Amounts falling due within one year

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

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

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

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

18. Financial instruments

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

Financial liabilities

Financial liabilities measured at amortised cost (comprise trade creditors, hire purchase creditors, other taxes and social security creditors, accruals and other creditors)	<u>31,025</u>	<u>34,765</u>
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BARNES COMMON LIMITED
(A company limited by guarantee)

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

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds - all funds	<u>44,927</u>	<u>148,778</u>	<u>(203,700)</u>	<u>25,000</u>	<u>15,005</u>
Restricted funds					
Heathrow Community Fund Grant	2,325	2,903	(4,829)	-	399
LBRuT Feasibility Vine Road Project	3,664	-	-	-	3,664
Env't Agency / Thames Water / Rivers & Wetlands Community Vine Road Project - Greater London Authority	2,525	-	(2,525)	-	-
Black Poplar Project	14,975	-	(14,614)	-	361
Chapman Charitable Trust	475	-	(475)	-	-
LBRuT Local Area Fund (BCG)	2,000	-	(2,000)	-	-
Age Concern (BCG)	7,374	7,144	(13,692)	-	826
Defra Flood Resilience	400	-	(400)	-	-
Postcode Society	26,660	100,000	(56,913)	(25,000)	44,747
Richmond Parish Lands Charity	-	920	(920)	-	-
Seeds of Change (Neighbourly)	-	17,812	(100)	-	17,712
GLA Rewilding	-	400	(400)	-	-
Barnes Fund (BCG)	-	25,000	-	-	25,000
Warburtons Community	-	8,500	-	-	8,500
Gator / UTV Fund	-	400	-	-	400
	-	1,830	-	-	1,830
	<u>60,398</u>	<u>164,909</u>	<u>(96,868)</u>	<u>(25,000)</u>	<u>103,439</u>
Total of funds	<u>105,325</u>	<u>313,687</u>	<u>(300,568)</u>	<u>-</u>	<u>118,444</u>

BARNES COMMON LIMITED
(A company limited by guarantee)

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

19. Statement of funds (continued)

Statement of funds - prior year

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

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

19. Statement of funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

20. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
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>

22. Pension commitments

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

23. Related party transactions

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

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

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

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

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MAP OF BARNES COMMON

