

BARNES COMMON LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

BARNES COMMON LIMITED
(A company limited by guarantee)

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

Trustees

M E Hildesley, (Chair)
M A J Guzkowska, (Vice - Chair)
A Podmore, (Treasurer)
J N W May (resigned 10 December 2023)
C O Thomas
I C Tottman
C M O'Brien
C Triggs-Hodge (appointed 31 May 2024)

Company registered number

08348124

Charity registered number

1153079

Registered office

2nd Floor
Medway Bridge House
1 - 8 Fairmeadow
Maidstone
Kent
ME14 1JP

Accountants

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

Bankers

Barclays Bank PLC
75 Kings Street
Hammersmith
London
W6 9HY

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

Barnes Common

OVERVIEW 2024

Established 1992

Trustees - 7

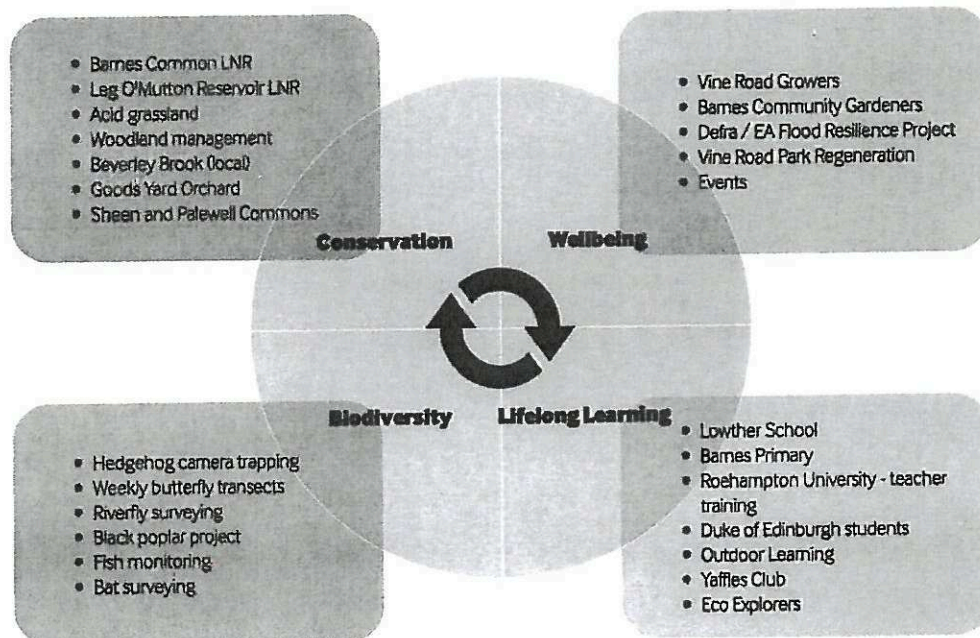
Staff - 4 full time, 5 part time

Members - 1,396 (Keystone 64)

Volunteers - 8,620 hours

Total Funds - £179k Surplus - £61k

Website: barnescommon.org.uk



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**CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

The chair presents his statement for the year.

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

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

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

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

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



Mike Hildesley, Chair

Date:

21.11.24

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

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

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

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

ACCOUNTANTS

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

ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

Trustees

Mike Hildesley continues as Chair.

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

Staff

Will Dartnell continues as Conservation Manager.

Jackie Marie continues as Development, CE & Communications Manager Will Scott-Mends continues as Conservation Officer.

Paddy Hayes continues as Education & Lifelong Learning Officer.

Bori Kiss continues as Communications Officer.

Francesca Jarrett joined as Conservation Assistant in August 2023.

Tarun Ingvorsen resigned as BCL's CBS Project Manager on 30/05/24.

Shomari Rosalska joined as the CBS Monitoring and Delivery Officer on 08/04/24.

Alex Baker joined as the CBS Learning and Community Engagement Officer on 05/08/24.

Contracts

Nicky Buley is contracted as Project Co-ordinator for the Vine Road Growers.

Frankie Doorgachurn is contracted as Administration Officer to the BlueScapes project and also as BCL's Volunteer Co-ordinator.

RELATED PARTY RELATIONSHIPS

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

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

RISK MANAGEMENT

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

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

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

OBJECTIVES AND ACTIVITIES

Policies and objectives

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

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

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

Our Vision:

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

Our Mission:

Through custodianship of our local open spaces we aspire to:

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

Our Core Values:

In all that we do, we strive to be:

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Our Strategic Objectives are:

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

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

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

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

Conservation

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

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

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

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

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Biodiversity

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

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

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

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

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

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

Volunteers continue to carry out butterfly and bird survey transects.

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

Wellbeing

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

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

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

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

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FOR THE YEAR ENDED 31 MARCH 2024

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

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

Education & Lifelong Learning

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

Paddy Hayes, our Education & Lifelong Learning Manager continues to strengthen relationships with local schools, particularly Lowther and East Sheen Primary who have been increasing their visits to the Common. This year, BCL hosted 15 primary classes for learning activities and 1 secondary school group altogether totalling 343 students and 62 adults.

Similarly, we continue to provide sessions for Richmond Park Academy and Roehampton University where we collaborated on 4 workshops for trainee teachers, while links have been established with new schools such as St Mary Magdalen's, Mortlake and St Mary's.

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

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

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

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

Other Activities

Barnes Conservation

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Vine Road Project

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

The essence of the Master Plan, so strongly supported by the community in 2021 remains, with plans for a multi-purpose social hub building, workshop, community café, information and outdoor learning centre as well as supporting offices set in a re-landscaped park with refreshed (and re-located) playground facilities, water play, adventure playground, skate park and community growing area. The re-landscaping will retain open areas for casual sports (including local school sports), people and dog exercise, as well as increased planting for shade. It will also create a new wetland area, linked to the Beverley Brook, which will not only offer increased biodiversity but also wellbeing and capacity for surface water flooding which has the support of the Community BlueScapes programme.

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

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

Community BlueScapes - Flood Resilience Project

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

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

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

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FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

Community Growing Project - Vine Road

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

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

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

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Barnes Community Gardeners (BCG)

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

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

FINANCIAL REVIEW

Going concern

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

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

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

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

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

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Reserves policy

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

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

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

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

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

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

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

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

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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

Material investments policy

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

Our Thanks

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

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

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

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

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

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

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

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

Compliance with the Charity Governance Code

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

BARNES COMMON LIMITED

(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Information on fundraising

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

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

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



M E Hildesley

Date: 21.11.24

BARNES COMMON LIMITED
(A company limited by guarantee)

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

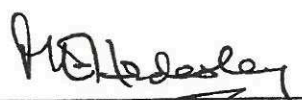
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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


M E Hildesley

BARNES COMMON LIMITED
(A company limited by guarantee)

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

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

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

Signed: *MATTHEW HOWARD*

Matthew Howard

Dated: *2 DECEMBER 2024*

FCA

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2024

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

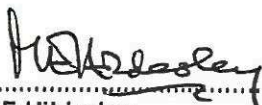
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

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


.....
M E Hildesley

Date: 21.11.24

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

1. General information

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

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Going concern

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

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

2.3 Income

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

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

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.4 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Taxation

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

2.7 Intangible assets and amortisation

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

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

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

Amortisation is provided on the following basis:

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

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

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
(A company limited by guarantee)

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

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.

BARNES COMMON LIMITED
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.17 Fund accounting

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

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

2.18 Cash flow

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

2.19 Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

Critical areas of judgment:

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

3. Income from donations and grants

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

Grant analysis

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

3. Income from donations and grants (continued)

Grant analysis

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

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

4. Income from charitable activities

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

5. Income from other trading activities

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

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

BARNES COMMON LIMITED
(A company limited by guarantee)

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

6. Bank interest and rewards

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest received	889	889
Rewards received	18	18
Total 2024	<u>907</u>	<u>907</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank interest received	232	232
Rewards received	310	310
<i>Total 2023</i>	<u>542</u>	<u>542</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

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

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

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

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

8. Analysis of expenditure by activities

	<i>Activities undertaken directly 2024 £</i>	<i>Total funds 2024 £</i>
Direct costs	305,090	305,090
Governance costs	62,979	62,979
Total 2024	368,069	368,069

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

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

9. Independent examiner's remuneration

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

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10. Staff costs

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

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

	2024 No.	2023 No.
Employees	<u>7</u>	<u>6</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:

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

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

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

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

12. Intangible assets

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

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

13. Tangible fixed assets

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

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

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

14. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2023	100
At 31 March 2024	<u>100</u>
Net book value	
At 31 March 2024	100
At 31 March 2023	<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	2nd Floor, Medway Bridge House, 1 - 8 Fairmeadow, Maidstone, Kent, ME14 1JP	Conservation work
Class of shares	Holding	Included in consolidation	
Ordinary	100%	Yes	

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

14. Fixed asset investments (continued)

The financial results of the subsidiary for the year were:

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

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

15. Debtors

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

16. Creditors: Amounts falling due within one year

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

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**NOTES TO THE FINANCIAL STATEMENTS
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17. Creditors: Amounts falling due after more than one year

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

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

18. Financial instruments

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

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

19. Prior year adjustments

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

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

20. Statement of funds

Statement of funds - current year

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

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

20. Statement of funds (continued)

Statement of funds - prior year

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

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**NOTES TO THE FINANCIAL STATEMENTS
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20. Statement of funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BARNES COMMON LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

21. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

22. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

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**NOTES TO THE FINANCIAL STATEMENTS
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22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

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

23. Pension commitments

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

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**NOTES TO THE FINANCIAL STATEMENTS
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24. Related party transactions

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

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

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

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

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

MAP OF BARNES COMMON

