

BARNES RUGBY FOOTBALL CLUB

England & Wales - Charity number 1168231

Details

Other names BRFC

Status Registered

Legal form Charitable company

Company number [10247798](#)

Registered 2016-07-14

Register [View on the Charity Commission register](#)

Contact

Address Barnes R F U
Queen Elizabeth Walk
London
SW13 9SA

Phone 02087482325

Email michael@thepinkrhino.com

Website www.barnesrfc.org

Activities

Objects: 1.1 THE OBJECTS FOR WHICH THE CLUB IS ESTABLISHED ARE: 1.2 TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR PLAYING RUGBY UNION FOOTBALL (FACILITIES MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANIZING SPORTING ACTIVITIES);1.3 TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; AND1.4 TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE THROUGH SUCH MEANS AS THE DIRECTORS THINK FIT IN ACCORDANCE WITH THE LAW OF CHARITY.

Activities: Promoting community participation in healthy recreation by the provision of facilities and inclusive environment for all ages and genders for the playing of rugby union.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport
- **Who:** The General Public/mankind

Geography

- Richmond Upon Thames

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£399,409	£372,800	-	-
2024-05-31	£311,614	£317,709	-	-
2023-05-31	£321,589	£334,464	-	-
2022-05-31	£339,028	£314,913	-	-
2021-05-31	£139,106	£185,821	-	-

Trustees

Name	Role	Appointed
MICHAEL WHITFIELD	Chair	2016-06-23
ANDREW PICKERING		2016-06-23
DAVID DOONAN		2016-06-23

BARNES RUGBY FOOTBALL CLUB

England & Wales - Charity number 1168231

Accounts

BARNES RUGBY FOOTBALL CLUB

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

BARNES RUGBY FOOTBALL CLUB

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BARNES RUGBY FOOTBALL CLUB

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MAY 2025**

Trustees M Whitfield, Club President
AJ Pickering
D Doonan

**Charity registered
number** 1168231

Principal office Queen Elizabeth Walk
London
SW13 9SA

Accountants Randall and Payne LLP
Chargrove House
Shurdington Road
Shurdington
Cheltenham
Gloucestershire
GL51 4GA

Bankers HSBC
593-599 Fulham Road
London
SW6 5UA

Solicitors Russell Cooke LLP
2 Putney Hill
London
SW15 6AB

BARNES RUGBY FOOTBALL CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st May 2025.

The Trustees have adopted the provisions of 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 2015).

Charity name

The registered name of the charity is Barnes Rugby Football Club.

BACKGROUND

Barnes Rugby Football Club was formed in the 1980's as an unincorporated members club. The Club was subsequently recognized as a Community Amateur Sports Club by HMRC. The committee of the club having fully considered the need for the Club's activities to be conducted through a limited liability entity, registered a Charitable Incorporated Organisation with the Charities Commission on 23rd June 2016. Effective immediately on that date all assets, liabilities and activities of the former club were transferred to the new entity. Effective that date the former unincorporated members club ceased to exist.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are to promote community participation in healthy recreation by the provision of facilities and inclusive environment for all ages and genders for the playing of rugby union football, and also to promote any purpose that is charitable according to the laws of England and Wales.

Activities

- Senior Rugby - Coaching and training six senior teams of rugby players, both male and female, and the playing of matches in various leagues, both local and national.
- Youth Rugby - Coaching and training of age-related teams of rugby players, both male and female between the ages of 13 to 18, and the playing of matches in various local leagues.
- Mini Rugby - Coaching and training of several age-related teams of rugby players both male and female from the ages of 6 to 12, and the playing of mini rugby in local matches and tournaments.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The Trustees are satisfied that the charity meets the required public benefit test through its objectives and activities.

BARNES RUGBY FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Barnes Rugby Football Club is a thriving community club located in the heart of South West London. Since becoming a charity every year it has improved and increased its outreach in to the community. The club shares and promoted the core values of the sports governing body of teamwork, respect, enjoyment, discipline and sportsmanship.

During the period under review the club has actively rolled out a mental wellbeing initiative aimed at giving all members irrespective of age information and access to help via a tie up with The Charlie Waller Trust. Initially this is focusing on our male and female youth players and there is an ongoing plan to extend the reach and support to all age groups, whether they be players or non players. The focus is on providing an easily accessible avenue of support and signposting where those who need support can go to get it.

In addition, we teamed up with Rugby Against Cancer, a small charity that helps people on their cancer journey, be they patients or relatives. On one specific day we raised over £4500 for the charity, involving our Youth Section in the morning, our supporters and players in the afternoon.

We are looking to build on both of these charity initiatives over the coming seasons.

The 2024/25 season was again a season of successes on and off the field of play. During the season approaching 900 members represented the club in men's, women's, boys and girls games. It is of particular importance to the club to close the gap between U14 girls and the senior women's teams ensuring there is something for everyone from the age of 6 upwards.

The club works alongside the governing body on a range of initiatives to drive participation levels up in times of many other distracting activities.

Our Men's 1st XV for the third year in succession managed a top 3 finish National 2 East (the fourth tier of the national league pyramid).

The men's 2nd team and 3rd team (Occies) had equally successful seasons finishing towards the top of their respective league competitions. The U18's (Colts) grew in terms of numbers and performance the Under 22s continued their growth to the extent they are now starting to provide quality players to the senior teams. The under 22's also won the Surrey age group cup and from that has spawned a further mens adult team being entered in the local leagues thus completing the important pathway from 6 year old novice to accomplished regular adult player.

The women's teams had another fulfilling season with participant numbers going up in line with the increased visibility of the England women's team. The women's engagement in activities on and off the pitch are a credit to them and their buy in to the game's values and ethos is exemplary.

At the end of the season in April the Youth section, across all age groups, sent 700 players and parents on various rugby tours around the UK and Europe, our highest number ever, and during the season we put in over 100 teams at the regular festivals and tournaments that took place, again a record for the club.

BARNES RUGBY FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

We again raised over £10,000 from across the full spectrum of sections of the club to allow those unable to afford playing kit and tours to not miss out on these important aspects of rugby. This continues to be a key focus of the club and not having financial hardship preventing the enjoyment of the game and everything that goes with it.

The club has established and maintains its own charitable giving platform, BarnowCares.com (Barnow being the club nickname for supporters). The club pays a fee for the platform so 100% of all donations reach the intended end cause. The platform also makes Gift Aid recovery more efficient.

FINANCIAL REVIEW

Principal funding sources

During the year under review the club has principally been funded by membership subscriptions, personal donations and sponsorship from individuals and businesses within the local community in which it operates. The amounts raised again matched the levels achieved pre the pandemic.

Whilst the club showed a modest profit in the year, the level of reserves allows for occasional losses to be absorbed if and when they occur.

Investment policy and objectives

The Trustees have the power to invest the club's assets in any way they see fit.

The club's funds are currently kept in current and deposit accounts, to be readily available at short notice. The interest earned is thus governed by the general interest rates available. The Trustees do not wish to invest the club's reserve funds in any other markets at this time.

Reserves policy

It is the desired policy of the board to create sufficient reserves to enable the future stability and enhancement of the club and its facilities. The Trustees aim to hold liquid cash funds between £15,000 and £50,000. The club has a limited cost base and feels this reserve adequate. There is often a building of reserves towards the end of the financial year as a result of a large cash generative function in the final quarter of the financial year. During the close season months the reserves deplete to the target level.

A wholly owned trading subsidiary (Barnow Trading Limited) manages the clubhouse operations, where available profits are remitted to the club by charitable donations. The results of the trading subsidiary are disclosed within note 5 of the financial statements.

BARNES RUGBY FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association.

Recruitment and appointment of new Trustees

Existing Trustees invite potential new Trustees to join the Board Trustees, having regard to the relevance of their experience to the work of the charity, and the management need of the charity.

Organisational structure

The day to day management of the club has been delegated to the operational committee who meet on a periodic basis, but not less than quarterly. The Operational Committee are overseen by the Board of Trustees, who meet at least once per calendar quarter.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10247798(England and Wales)

Registered Charity number

1168231

Registered office

Queen Elizabeth Walk
Barnes
London
SW13 9SA

Trustees

M Whitfield (Club President)
AJ Pickering
D Doonan

BARNES RUGBY FOOTBALL CLUB

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Randall and Payne

Bankers

HSBC

Solicitors

Russell Cooke LLP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

Michael Whitfield

M Whitfield

(Chair of Trustees and Club President)

Date: 27/01/2026

BARNES RUGBY FOOTBALL CLUB

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

Independent Examiner's Report to the Trustees of Barnes Rugby Football Club ('the Charity')

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

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity'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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

BARNES RUGBY FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

Benjamin Burch

Signed: [Benjamin Burch \(Feb 3, 2026 11:13:41 GMT\)](#)

Dated: 03/02/2026

Benjamin Burch

ACA

Randall & Payne LLP

Shurdington Road

Cheltenham

Gloucestershire

GL51 4GA

BARNES RUGBY FOOTBALL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:				
Donations and legacies	4	241,320	241,320	164,650
Charitable activities	6	158,089	158,089	146,964
Total income		<u>399,409</u>	<u>399,409</u>	<u>311,614</u>
Expenditure on:				
Charitable activities	7	372,800	372,800	317,709
Total expenditure		<u>372,800</u>	<u>372,800</u>	<u>317,709</u>
Net movement in funds		<u>26,609</u>	<u>26,609</u>	<u>(6,095)</u>
Reconciliation of funds:				
Total funds brought forward		96,313	96,313	102,408
Net movement in funds		26,609	26,609	(6,095)
Total funds carried forward		<u>122,922</u>	<u>122,922</u>	<u>96,313</u>

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

The notes on pages 11 to 22 form part of these financial statements.

BARNES RUGBY FOOTBALL CLUB

**BALANCE SHEET
AS AT 31 MAY 2025**

	Note	2025 £	2024 £
Fixed assets			
Investments	13	1	1
		<u>1</u>	<u>1</u>
Current assets			
Debtors	14	9,380	2,900
Cash at bank and in hand		165,724	174,327
		<u>175,104</u>	<u>177,227</u>
Current liabilities			
Creditors: amounts falling due within one year	15	(52,183)	(80,915)
Net current assets		<u>122,921</u>	<u>96,312</u>
Total assets less current liabilities		<u>122,922</u>	<u>96,313</u>
Net assets excluding pension asset		<u>122,922</u>	<u>96,313</u>
Total net assets		<u><u>122,922</u></u>	<u><u>96,313</u></u>
Charity funds			
Restricted funds	18	-	-
Unrestricted funds	18	122,922	96,313
Total funds		<u><u>122,922</u></u>	<u><u>96,313</u></u>

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

Andrew Pickering

Andrew Pickering (Jan 28, 2026 08:26:18 GMT)

A Pickering

(Club Treasurer)

Date: 28/01/2026

The notes on pages 11 to 22 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

1. General information

Barnes Rugby Football Club is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address and principal place of business is Queen Elizabeth Walk, London, SW13 9SA.

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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Barnes Rugby Football Club 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 Income

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

2. Accounting policies (continued)

2.4 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.

2.5 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.

2.6 Cash at bank and in hand

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

2.7 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 Charity 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.

2.8 Financial instruments

The Charity 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.

All debtor and creditor balances are considered to be basic financial instruments under FRS 102.

2.9 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 Charity and which have not been designated for other purposes.

BARNES RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

3. Critical accounting estimates and areas of judgement

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are not considered to be significant risks of material misstatement arising from the impact of estimates or assumptions of assets and liabilities in these financial statements.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations including gift aid	241,320	241,320	164,650
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2024</i>	164,650	164,650	
	<hr/> <hr/>	<hr/> <hr/>	

BARNES RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

5. Investments: Subsidiary undertaking

The Charity has a wholly-owned trading subsidiary undertaken, Barnow Trading Limited, a company registered in England and Wales (registered no 10300228). The principal activity of the company is the provision of sports activities. The charity owns the entire issued share capital of 1 ordinary share of £1. A summary of the results of the subsidiary is shown below. The results of the subsidiary are not consolidated in these financial statements as the aggregate income of the group is under £1m.

	Note	2025 £	2024 £
Turnover		554,584	516,890
Other income		580	3,000
Cost of raw materials and consumables		(417,508)	(379,564)
Staff costs		(45,869)	(45,682)
Depreciation and other amounts written off assets		(1,359)	(1,359)
Other charges		(101,780)	(100,887)
Loss		(11,352)	(7,602)
		2025 £	2024 £
Fixed assets		4,649	6,008
Current assets	37,382	49,971	
Creditors: amounts falling due within one year	(40,362)	(42,958)	
Net current (liabilities)/assets		(2,980)	7,013
Total assets less current liabilities		1,669	13,021
Net assets		1,669	13,021
Capital and reserves		1,669	13,021

BARNES RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

6. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Player subscriptions	157,895	157,895	146,776
Bank interest	194	194	188
	<u>158,089</u>	<u>158,089</u>	<u>146,964</u>
<i>Total 2024</i>	<u>146,964</u>	<u>146,964</u>	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Direct and support costs	372,800	372,800	317,709
<i>Total 2024</i>	<u>317,709</u>	<u>317,709</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Direct costs	365,921	6,879	372,800	317,709
<i>Total 2024</i>	<u>310,488</u>	<u>7,221</u>	<u>317,709</u>	

BARNES RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Direct costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	62,553	62,553	68,065
Travel and accomodation	26,134	26,134	21,894
Pitch hire	56,447	56,447	50,903
Coaching	51,584	51,584	41,624
Physiotherapy	35,194	35,194	33,786
Laundry	16,041	16,041	10,552
Depreciation	-	-	11,529
Adult tournament/league entry fees	3,979	3,979	-
Other direct costs	34,725	34,725	29,978
Playing kit and equipment	42,890	42,890	33,480
Irrecoverable VAT	12,666	12,666	-
Charity project expenditure	13,715	13,715	400
Rugby equipment hire	-	-	21
Social events	1,469	1,469	-
Food and consumables	8,524	8,524	8,256
	<u>365,921</u>	<u>365,921</u>	<u>310,488</u>
<i>Total 2024</i>	<u><u>310,488</u></u>	<u><u>310,488</u></u>	

BARNES RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Other support costs	-	-	474
Accountancy and Independent examination	5,014	5,014	4,445
Legal costs	-	-	180
Bank charges	593	593	1,598
Sundry expenses	1,272	1,272	524
	<u>6,879</u>	<u>6,879</u>	<u>7,221</u>
<i>Total 2024</i>	<u>7,221</u>	<u>7,221</u>	

9. Independent examiner's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>2,325</u>	<u>2,250</u>

10. Staff costs

	2025 £	<i>2024 £</i>
Wages and salaries	<u>62,553</u>	<u>68,065</u>
	<u>62,553</u>	<u>68,065</u>

BARNES RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

10. Staff costs (continued)

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

	2025	<i>2024</i>
Players	20	<i>18</i>
Permanent Staff	3	<i>3</i>
	23	<i>21</i>
	23	<i>21</i>

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

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2024 - £NIL*).

During the year ended 31 May 2025, expenses totalling £1,463 were reimbursed or paid directly to 1 Trustee (*2024 - £768 to Trustee*). Expenses relate to an end of season dinner and golf day costs.

12. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 June 2024	87,780
At 31 May 2025	87,780
Depreciation	
At 1 June 2024	87,780
At 31 May 2025	87,780
Net book value	
At 31 May 2025	-
At 31 May 2024	-

BARNES RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

13. Fixed asset investments

	Trade investments £
Cost or valuation	
At 31 May 2025	1
	1
Net book value	
At 31 May 2025	1
At 31 May 2024	1
	1

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	9,380	2,900
	9,380	2,900
	9,380	2,900

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	21,257	29,973
Amounts owed to group undertakings	21,816	45,426
Other taxation and social security	4,370	660
Accruals and deferred income	4,740	4,856
	52,183	80,915
	52,183	80,915

BARNES RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

16. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	165,724	174,327

17. Key Management Personnel & Related Parties

The key management personnel of the Charity comprise the Trustees ("Directors" for the purposes of the Companies Act). Trustees received no remuneration. Trustees expenses incurred during the period totalled £1,463 (2024: £768).

Christy Pickering, the wife of Andrew Pickering, a Trustee was paid £4,250 (2024: £4,230) in her role as Fixture and Administration Secretary.

During the period the charity received £150,000 in donations from its Trustees (2024: £nil). No conditions were attached to these donations which required the Charity to alter the nature of any of the existing activities.

BARNES RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

18. Statement of funds

Statement of funds - current year

	Balance at 1 June 2024	Income	Expenditure	Balance at 31 May 2025
	£	£	£	£
Unrestricted funds				
Reserves	<u>96,313</u>	<u>399,409</u>	<u>(372,800)</u>	<u>122,922</u>

Statement of funds - prior year

	<i>Balance at 1 June 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 May 2024</i>
	£	£	£	£
Unrestricted funds				
Reserves	<u>102,410</u>	<u>311,614</u>	<u>(317,709)</u>	<u>96,315</u>

19. Summary of funds

Summary of funds - current year

	Balance at 1 June 2024	Income	Expenditure	Balance at 31 May 2025
	£	£	£	£
General funds	<u>96,313</u>	<u>399,409</u>	<u>(372,800)</u>	<u>122,922</u>

Summary of funds - prior year

	<i>Balance at 1 June 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 May 2024</i>
	£	£	£	£
General funds	<u>102,410</u>	<u>311,614</u>	<u>(317,709)</u>	<u>96,315</u>

BARNES RUGBY FOOTBALL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Trade investments	1	1
Current assets	175,104	175,104
Creditors due within one year	(52,183)	(52,183)
Total	<u>122,922</u>	<u>122,922</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Trade investments	1	1
Current assets	177,227	177,227
Creditors due within one year	(80,913)	(80,915)
Total	<u>96,315</u>	<u>96,315</u>

BARNES RUGBY FOOTBALL CLUB

England & Wales - Charity number 1168231

Accounts

BARNES RUGBY FOOTBALL CLUB

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

BARNES RUGBY FOOTBALL CLUB

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BARNES RUGBY FOOTBALL CLUB

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

Trustees M Whitfield, Club Chairman
AJ Pickering
D Doonan

**Charity registered
number** 1168231

Principal office Queen Elizabeth Walk
London
SW13 9SA

Accountants Randall and Payne LLP
Chargrove House
Shurdington Road
Shurdington
Cheltenham
Gloucestershire
GL51 4GA

Bankers HSBC
593-599 Fulham Road
London
SW6 5UA

Solicitors Russell Cooke LLP
2 Putney Hill
London
SW15 6AB

BARNES RUGBY FOOTBALL CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2024

The Trustees present their annual report together with the financial statements of the Barnes Rugby Football Club for the year 1 June 2023 to 31 May 2024.

The Trustees have adopted the provisions of 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 2015).

The registered name of the charity is Barnes Rugby Football Club.

Background

Barnes Rugby Football Club was formed in the 1980's as an unincorporated members club. The Club was subsequently recognized as a Community Amateur Sports Club by HMRC. The committee of the club having fully considered the need for the Club's activities to be conducted through a limited liability entity, registered a Charitable Incorporated Organisation with the Charities Commission on 23rd June 2016. Effective immediately on that date all assets, liabilities and activities of the former club were transferred to the new entity. Effective that date the former unincorporated members club ceased to exist.

Objectives and activities

a. Objectives and aims

The charity's objectives are to promote community participation in healthy recreation by the provision of facilities and inclusive environment for all ages and genders for the playing of rugby union football, and also to promote any purpose that is charitable according to the laws of England and Wales.

Activities

Senior Rugby - Coaching and training six senior teams of rugby players, both male and female, and the playing of matches in various leagues, both local and national.

Youth Rugby - Coaching and training of age-related teams of rugby players, both male and female between the ages of 13 to 18, and the playing of matches in various local leagues

Mini Rugby - Coaching and training of several age-related teams of rugby players both male and female from the ages of 6 to 12, and the playing of mini rugby in local matches and tournaments.

b. Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The Trustees are satisfied that the charity meets the required public benefit test through its objectives and activities.

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

Achievements and performance

a. Charitable activities

The 2023/24 season was again a season of successes on and off the field of play. The performance across the club was epitomised by the last six weeks of the season.

Once again it was the final 3 months of the season where the notable activities occurred. On 5th April it all kicked off with a Barnes Women's squad participating in a women's tournament on the hallowed turf of Twickenham. This unique opportunity provided the impetus to raise in excess of £12,500 for an injured players charity.

Our Men's 1st XV matched their best ever league finish of 2nd place in National 2 East. Although pipped by Esher for promotion the league winners were beaten twice by Barnes during the season with the final home game of the season doubling up as the Surrey Cup final. Some deserved silverware for the senior men's team. Our Women's 1st XV completed a good first season in tier 3 of the women's game winning 50% of their games.

The men's 2nd team and 3rd team (Occies) had equally successful seasons finishing towards the top of their respective league competitions. The U18's (Colts) grew in terms of numbers and performance the Under 22s continued their growth to the extent they are now starting to provide quality players to the senior teams.

Whilst all of this was going on we had Laon Rugby Minis on tour in Barnes, a party of 225 Minis marauding and glamping around Cheddar Gorge and Clifton Rugby Club, whilst the Under 14's toured Wales, and the Under 12's and the 13's toured Ireland and, if that wasn't enough, the Under 11's carried out their own annual pilgrimage back to Laon, who more than repaid the hospitality we had offered them in rainy Barnes a few weeks earlier. The camaraderie and disciplines engendered for players of this age on a tour is an important part of their personal development.

Barnes RFC has always been a club that views its off field and charity and community work as being as important as its endeavours on the pitch. During the season a mental wellness project was initiated with a charity The Charlie Waller Trust with the aim of providing training throughout the club to enable mental health to be identified and mitigated. The initiative was triggered by the tragic death of George Buchner, a Barnes player.

We raised over £10,000 from across the full spectrum of sections of the club to allow those unable to afford playing kit and tours to not miss out on these important aspects of rugby.

The club has established its own charitable giving platform, BarnowCares.com (Barnow being the club nickname for supporters). The club pays a fee for the platform so 100% of all donations reach the intended end cause. The platform also makes Gift Aid recovery more efficient.

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

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the desired policy of the board to create sufficient reserves to enable the future stability and enhancement of the club and its facilities. The Trustees aim to hold liquid cash funds between £15,000 and £50,000. The club has a limited cost base and feels this reserve adequate. There is often a building of reserves towards the end of the financial year as a result of a large cash generative function in the final quarter of the financial year. During the close season months the reserves deplete to the target level.

A wholly owned trading subsidiary (Barnow Trading Limited) manages the clubhouse operations, where available profits are remitted to the club by charitable donations. The results of the trading subsidiary are disclosed within note 5 of the financial statements.

c. Principal funding sources

During the year under review the club has principally been funded by membership subscriptions, personal donations and sponsorship from individuals and businesses within the local community in which it operates. The amounts raised again matched the levels achieved pre the pandemic.

Whilst the club showed a loss in the year, the level of reserves allows for occasional such losses to be absorbed if and when they occur.

d. Investment policy and objectives

The Trustees have the power to invest the club's assets in any way they see fit.

The club's funds are currently kept in current and deposit accounts, to be readily available at short notice. The interest earned is thus governed by the general interest rates available. The Trustees do not wish to invest the club's reserve funds in any other markets at this time.

Structure, governance and management

a. Constitution

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

Existing Trustees invite potential new Trustees to join the Board Trustees, having regard to the relevance of their experience to the work of the charity, and the management need of the charity.

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

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The day to day management of the club has been delegated to the operational committee who meet on a periodic basis, but not less than quarterly. The Operational Committee are overseen by the Board of Trustees, who meet at least once per calendar quarter.

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity 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 judgements 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity 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 and signed on their behalf by:



M Whitfield

Date: 02/12/2024

BARNES RUGBY FOOTBALL CLUB

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

Independent Examiner's Report to the Trustees of Barnes Rugby Football Club ('the Charity')

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

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity'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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

BARNES RUGBY FOOTBALL CLUB

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

Signed: 

Dated: 02/12/2024

Benjamin Burch

ACA

Randall & Payne LLP
Shurdington Road
Cheltenham
Gloucestershire
GL51 4GA

BARNES RUGBY FOOTBALL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Donations and legacies	4	164,650	164,650	191,323
Charitable activities	6	146,964	146,964	130,266
Total income		311,614	311,614	321,589
Expenditure on:				
Charitable activities	7	317,709	317,709	334,464
Total expenditure		317,709	317,709	334,464
Net movement in funds		(6,095)	(6,095)	(12,875)
Reconciliation of funds:				
Total funds brought forward		102,410	102,410	115,285
Net movement in funds		(6,095)	(6,095)	(12,875)
Total funds carried forward		96,315	96,315	102,410

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

The notes on pages 10 to 20 form part of these financial statements.

BARNES RUGBY FOOTBALL CLUB

**BALANCE SHEET
AS AT 31 MAY 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	-	11,529
Investments	12	1	1
		1	11,530
Current assets			
Debtors	13	2,900	2,728
Cash at bank and in hand		174,327	165,865
		177,227	168,593
Creditors: amounts falling due within one year	14	(80,913)	(77,713)
		96,314	90,880
Net current assets		96,314	90,880
Total assets less current liabilities		96,315	102,410
Net assets excluding pension asset		96,315	102,410
Total net assets		96,315	102,410
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	96,315	102,410
Total funds		96,315	102,410

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

Andrew Pickering

[Andrew Pickering \(Dec 2, 2024 12:05 GMT\)](#)

AJ Pickering

Date: 02/12/2024

The notes on pages 10 to 20 form part of these financial statements.

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

1. General information

Barnes Rugby Football Club is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address and principal place of business is Queen Elizabeth Walk, London, SW13 9SA.

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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Barnes Rugby Football Club 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 Income

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

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.

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 basis:

Floodlights	-	33% Straight line
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2.5 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.

2.6 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.

2.7 Cash at bank and in hand

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

2.8 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 Charity 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.

BARNES RUGBY FOOTBALL CLUB

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

2. Accounting policies (continued)

2.9 Financial instruments

The Charity 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.

All debtor and creditor balances are considered to be basic financial instruments under FRS 102.

2.10 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 Charity and which have not been designated for other purposes.

3. Critical accounting estimates and areas of judgement

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Critical accounting estimates and assumptions:

The Charity 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.

4. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations including gift aid	164,650	164,650	191,323
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2023</i>	191,323	191,323	
	<hr/> <hr/>	<hr/> <hr/>	

BARNES RUGBY FOOTBALL CLUB

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

5. Investments: Subsidiary undertaking

The Charity has a wholly-owned trading subsidiary undertaken, Barnow Trading Limited, a company registered in England and Wales (registered no 10300228). The principal activity of the company is the provision of sports activities. The charity owns the entire issued share capital of 1 ordinary share of £1. A summary of the results of the subsidiary is shown below. The results of the subsidiary are not consolidated in these financial statements as the aggregate income of the group is under £1m.

Barnow Trading Limited

Profit and loss account	<u>2024</u>		<u>2023</u>	
Turnover	516,890		499,169	
Cost of sales	-	401,769	-	385,844
Gross profit	115,121		113,325	
Administrative expenses	-	117,556	-	117,312
Other operating income	3,000		9,250	
Finance costs	-	8,168	-	5,772
Profit before taxation	-	7,603	-	509
Tax on profit	-	-	-	200
Profit after taxation	-	7,603	-	709
Balance sheet				
Fixed assets	6,008		7,367	
Current assets	49,971		21,613	
Creditors due within one year	-	42,959	-	8,357
Total assets less current liabilities	13,020		20,623	
Called up share capital	1		1	
Retained profit and loss account	13,019		20,622	
Shareholders' funds	13,020		20,623	

BARNES RUGBY FOOTBALL CLUB

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

6. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Player subscriptions	146,776	146,776	130,190
Bank interest	188	188	76
	<u>146,964</u>	<u>146,964</u>	<u>130,266</u>
<i>Total 2023</i>	<u>130,266</u>	<u>130,266</u>	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Direct and support costs	317,709	317,709	334,464
	<u>317,709</u>	<u>317,709</u>	<u>334,464</u>
<i>Total 2023</i>	<u>334,464</u>	<u>334,464</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Direct costs	310,488	7,221	317,709	334,464
	<u>310,488</u>	<u>7,221</u>	<u>317,709</u>	<u>334,464</u>
<i>Total 2023</i>	<u>325,085</u>	<u>9,379</u>	<u>334,464</u>	

BARNES RUGBY FOOTBALL CLUB

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Direct costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	68,065	68,065	41,403
Travel and accomodation	21,894	21,894	24,368
Pitch hire	50,903	50,903	47,530
Coaching	41,624	41,624	43,954
Physiotherapy	33,786	33,786	30,293
Laundry	10,552	10,552	6,790
Depreciation	11,529	11,529	12,259
Adult tournament/league entry fees	-	-	330
Other direct costs	29,978	29,978	43,635
Playing kit and equipment	33,480	33,480	29,026
Irrevoverable VAT	-	-	2,914
Charity project expenditure	400	400	31,779
Rugby equipment hire	21	21	296
Social events	-	-	1,627
Food and consumables	8,256	8,256	8,881
	<u>310,488</u>	<u>310,488</u>	<u>325,085</u>
<i>Total 2023</i>	<u>325,085</u>	<u>325,085</u>	

BARNES RUGBY FOOTBALL CLUB

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Other support costs	474	474	3,388
Accountancy and Independent examination	4,445	4,445	4,249
Legal costs	180	180	75
Bank charges	1,598	1,598	1,253
Sundry expenses	524	524	414
	<u>7,221</u>	<u>7,221</u>	<u>9,379</u>
<i>Total 2023</i>	<u>9,379</u>	<u>9,379</u>	

9. Independent examiner's remuneration

	2024 £	<i>2023 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>2,250</u>	<u>2,250</u>

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 May 2024, no Trustee expenses have been incurred (2023 - £823).

BARNES RUGBY FOOTBALL CLUB

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

11. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 June 2023	87,780
At 31 May 2024	<u>87,780</u>
Depreciation	
At 1 June 2023	76,251
Charge for the year	11,529
At 31 May 2024	<u>87,780</u>
Net book value	
At 31 May 2024	<u>-</u>
<i>At 31 May 2023</i>	<u>11,529</u>

12. Fixed asset investments

	Trade investments £
Cost or valuation	
At 31 May 2024	<u>1</u>
Net book value	
At 31 May 2024	<u>1</u>
<i>At 31 May 2023</i>	<u>1</u>

BARNES RUGBY FOOTBALL CLUB

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

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	2,900	600
VAT repayable	-	2,128
	2,900	2,728

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	29,971	50,726
Amounts owed to group undertakings	45,426	2,785
Other taxation and social security	660	-
Accruals and deferred income	4,856	24,202
	80,913	77,713

15. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	174,327	165,865
	174,327	165,865

16. Key Management Personnel & Related Parties

The key management personnel of the Charity comprise the Trustees ("Directors" for the purposes of the Companies Act). Trustees received no remuneration. Trustees expenses incurred during the period totalled £768 (2023: £823).

Christy Pickering, the wife of Andrew Pickering, a Trustee was paid £4,230 (2023: £5,861) in her role as Fixture and Administration Secretary.

During the period the charity received £Nil in donations from its Trustees (2023: £120,000). No conditions were attached to these donations which required the Charity to alter the nature of any of the existing activities.

BARNES RUGBY FOOTBALL CLUB

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
Unrestricted funds				
Reserves	102,410	311,614	(317,709)	96,315

Statement of funds - prior year

	<i>Balance at 1 June 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 May 2023 £</i>
Unrestricted funds				
Reserves	<i>115,284</i>	<i>321,590</i>	<i>(334,464)</i>	<i>102,410</i>

18. Summary of funds

Summary of funds - current year

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
General funds	102,410	311,614	(317,709)	96,315

Summary of funds - prior year

	<i>Balance at 1 June 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 May 2023 £</i>
General funds	<i>115,284</i>	<i>321,590</i>	<i>(334,464)</i>	<i>102,410</i>

BARNES RUGBY FOOTBALL CLUB

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

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Trade investments	1	1
Current assets	177,227	177,227
Creditors due within one year	(80,913)	(80,913)
Total	<u>96,315</u>	<u>96,315</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	11,529	11,529
Trade investments	1	1
Current assets	168,593	168,593
Creditors due within one year	(77,713)	(77,713)
Total	<u>102,410</u>	<u>102,410</u>











Barnes Rugby Football Club - Accounts for signing

Final Audit Report

2024-12-02

Created:	2024-12-02
By:	Ryszard Szarszewski (admin@randall-payne.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAWj_LbUyffTIroOqwfSHNgO5mP-AalXQ

"Barnes Rugby Football Club - Accounts for signing" History

-  Document created by Ryszard Szarszewski (admin@randall-payne.co.uk)
2024-12-02 - 10:53:29 AM GMT - IP address: 82.33.214.66
-  Document emailed to Andrew Pickering (andrewjamespickering@gmail.com) for signature
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2024-12-02 - 12:07:35 PM GMT - IP address: 148.252.159.248
-  Document e-signed by Michael Whitfield (michael@thepinkrhino.com)
Signature Date: 2024-12-02 - 12:08:04 PM GMT - Time Source: server- IP address: 148.252.159.248
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Signature Date: 2024-12-02 - 2:14:01 PM GMT - Time Source: server- IP address: 82.33.214.66

✔ Agreement completed.

2024-12-02 - 2:14:01 PM GMT

BARNES RUGBY FOOTBALL CLUB

England & Wales - Charity number 1168231

Accounts

Charity number: 1168231
Company number: 10247798

BARNES RUGBY FOOTBALL CLUB

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

BARNES RUGBY FOOTBALL CLUB

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BARNES RUGBY FOOTBALL CLUB

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

Trustees M Whitfield, Club Chairman
D Doonan
AJ Pickering

**Charity registered
number** 1168231

Principal office Queen Elizabeth Walk
London
SW13 5UA

Accountants Randall and Payne LLP
Chargrove House
Shurdington Road
Shurdington
Cheltenham
Gloucestershire
GL51 4GA

Bankers HSBC
593-599 Fulham Road
London
SW6 5UA

Solicitors Russell Cooke LLP
2 Putney Hill
London
SW15 6AB

BARNES RUGBY FOOTBALL CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2023

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st May 2023.

The Trustees have adopted the provisions of 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 2015).

Charity name

The registered name of the charity is Barnes Rugby Football Club.

BACKGROUND

Barnes Rugby Football Club was formed in the 1980's as an unincorporated members club. The Club was subsequently recognized as a Community Amateur Sports Club by HMRC. The committee of the club having fully considered the need for the Club's activities to be conducted through a limited liability entity, registered a Charitable Incorporated Organisation with the Charities Commission on 23rd June 2016. Effective immediately on that date all assets, liabilities and activities of the former club were transferred to the new entity. Effective that date the former unincorporated members club ceased to exist.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are to promote community participation in healthy recreation by the provision of facilities and inclusive environment for all ages and genders for the playing of rugby union football, and also to promote any purpose that is charitable according to the laws of England and Wales.

Activities

Senior rugby	Coaching and training six senior teams of rugby players, both male and female, and the playing of matches in various leagues, both local and national.
Youth rugby	Coaching and training of age-related teams of rugby players, both male and female between the ages of 13 to 18, and the playing of matches in various local leagues.
Mini rugby	Coaching and training of several age-related teams of rugby players both male and female from the ages of 6 to 12, and the playing of mini rugby in local matches and tournaments.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The Trustees are satisfied that the charity meets the required public benefit test through its objectives and activities.

BARNES RUGBY FOOTBALL CLUB

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The 2022/23 season was the second full season following a return to rugby across the club after the pandemic, with the focus being on the pitch as opposed to off it.

The performance across the club was epitomised by the last six weeks of the season.

On 30th March it all kicked off with a Barnes Invitational XV of 40 of the mature players playing the House of Lords and Commons Rugby team on the hallowed turf of Twickenham. This raised in excess of £20,000 for an injured players charity.

Our Men's 1st XV achieved their best ever league finish of 2nd place in National 2 East and our Women's 1st XV beat all comers, winning their league at a canter, and victorious in their last 14 games on the bounce, gaining them promotion to the Championship. They were also voted Women's Rugby team of the year by the RFU for levels 3-5

The Occies were runners up in their league, and lost by a whisker in their cup final, the Colts won their Surrey Cup Final and the Under 22s won the inaugural Smith Shenton Cup.

Whilst all of this was going on we had Laon Rugby Minis on tour in Barnes, a party of 225 Minis marauding and glamping around Cheddar Gorge and Clifton Rugby Club, whilst the Under 14's toured Wales, and the Under 12's and the 13's toured Ireland and, if that wasn't enough, the Under 11's carried out their own annual pilgrimage back to Laon, who more than repaid the hospitality we had offered them in rainy Barnes a few weeks earlier. The camaraderie engendered for players of this age is a large part of their personal development.

It was quite an extraordinary end to the season, which was signed off in style last on 13th May with a 15th birthday jamboree for the Minis, Juniors and Colts, which took place in on the BEST fields opposite the clubhouse attended by 480 members and friends of the club.

Barnes RFC has always been a club that views its off field and charity and community work as being as important as our endeavours on the pitch.

Last year was no exception, and our 2022 project, called the Big Build, provided a solution that serves both the community and our charitable aims.

We raised over £48,000 from across the full spectrum of sections of the club, with all manner of fund raising activities, from marathon running to t-shirt printing. The generosity of the club knows no bounds, and we use a technology platform from Stockcrowd, which we call BarnowCares.com (Barnow being the club nickname for supporters). We pay a fee for the platform so 100% of all donations reach the intended end cause.

The Big Build was a project to deliver an outdoor activity centre and gym and trim trail around the perimeter of the BEST sports fields in Queen Elizabeth Walk. Made entirely out of recycled wood, this brilliant facility was constructed over one weekend, 60 people from across the Barnes RFC community coming together under the watchful eye of Fusion, a business staffed by ex-services personnel who made it run with military precision. It is all done and dusted in one weekend and exists today for use by all of the public around the Barnes, Putney and Mortlake areas.

BARNES RUGBY FOOTBALL CLUB

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

FINANCIAL REVIEW

Principle funding sources

During the year under review the club has principally been funded by membership subscriptions, personal donations and sponsorship from individuals and businesses within the local community in which it operates. The amounts raised again matched the levels achieved pre the pandemic.

Whilst the club showed a loss in the year, the level of reserves allows for occasional such losses to be absorbed if and when they occur.

Investment policy and objectives

The Trustees have the power to invest the club's assets in any way they see fit.

The club's funds are currently kept in current and deposit accounts, to be readily available at short notice. The interest earned is thus governed by the general interest rates available. The Trustees do not wish to invest the club's reserve funds in any other markets at this time.

Reserves policy

It is the desired policy of the board to create sufficient reserves to enable the future stability and enhancement of the club and its facilities. The Trustees aim to hold liquid cash funds between £15,000 and £50,000. The club has a limited cost base and feels this reserve adequate. There is often a building of reserves towards the end of the financial year as a result of a large cash generative function in the final quarter of the financial year. During the close season months the reserves deplete to the target level.

A wholly owned trading subsidiary (Barnow Trading Limited) manages the clubhouse operations, where available profits are remitted to the club by charitable donations. The results of the trading subsidiary are disclosed within note 5 of the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association.


Recruitment and appointment of new Trustees

Existing Trustees invite potential new Trustees to join the Board Trustees, having regard to the relevance of their experience to the work of the charity, and the management need of the charity.

Organisational structure

The day to day management of the club has been delegated to the operational committee who meet on a periodic basis, but not less than quarterly. The Operational Committee are overseen by the Board of Trustees, who meet at least once per calendar quarter.

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



.....
M Whitfield
Chairman

Date: Oct 18, 2023

BARNES RUGBY FOOTBALL CLUB

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

Independent Examiner's Report to the Trustees of Barnes Rugby Football Club ('the Charity')

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

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity'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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 RUGBY FOOTBALL CLUB

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: Oct 19, 2023

Benjamin Burch ACA

Independent Examiner

Randall & Payne LLP
Shurdington Road
Cheltenham
Gloucestershire
GL51 4GA

BARNES RUGBY FOOTBALL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	4	191,323	191,323	209,551
Charitable activities	6	130,266	130,266	129,477
Total income		<u>321,589</u>	<u>321,589</u>	<u>339,028</u>
Expenditure on:				
Charitable activities	7	334,464	334,464	314,913
Total expenditure		<u>334,464</u>	<u>334,464</u>	<u>314,913</u>
Net movement in funds		<u>(12,875)</u>	<u>(12,875)</u>	<u>24,115</u>
Reconciliation of funds:				
Total funds brought forward		115,284	115,284	91,169
Net movement in funds		(12,875)	(12,875)	24,115
Total funds carried forward		<u>102,409</u>	<u>102,409</u>	<u>115,284</u>

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

The notes on pages 9 to 19 form part of these financial statements.

BARNES RUGBY FOOTBALL CLUB

**BALANCE SHEET
AS AT 31 MAY 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	11,529	23,788
Investments	12	1	1
		<u>11,530</u>	<u>23,789</u>
Current assets			
Debtors	13	2,728	39,739
Cash at bank and in hand		165,865	128,923
		<u>168,593</u>	<u>168,662</u>
Creditors: amounts falling due within one year	14	(77,713)	(77,167)
Net current assets		<u>90,880</u>	<u>91,495</u>
Total assets less current liabilities		<u>102,410</u>	<u>115,284</u>
Net assets excluding pension asset		<u>102,410</u>	<u>115,284</u>
Total net assets		<u><u>102,410</u></u>	<u><u>115,284</u></u>
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	102,410	115,284
Total funds		<u><u>102,410</u></u>	<u><u>115,284</u></u>

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

Andrew Pickering

Andrew Pickering (Oct 19, 2023 09:18 GMT+1)

A Pickering
Trustee

Date: Oct 19, 2023

The notes on pages 9 to 19 form part of these financial statements.

BARNES RUGBY FOOTBALL CLUB

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

1. General information

Barnes Rugby Football Club is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address and principal place of business is Queen Elizabeth Walk, London, SW13 9SA.

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 Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Barnes Rugby Football Club 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 Income

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

BARNES RUGBY FOOTBALL CLUB

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

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

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.

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 basis:

Floodlights	-	33% Straight line
-------------	---	-------------------

2.5 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.

2.6 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.

2.7 Cash at bank and in hand

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

2.8 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 Charity 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.

BARNES RUGBY FOOTBALL CLUB

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

2. Accounting policies (continued)

2.9 Financial instruments

The Charity 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.

All debtor and creditor balances are considered to be basic financial instruments under FRS 102.

2.10 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 Charity and which have not been designated for other purposes.

3. Critical accounting estimates and areas of judgement

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Critical accounting estimates and assumptions:

The Charity 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.

4. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations including gift aid	191,323	191,323	209,551
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2022</i>	209,551	209,551	
	<hr/> <hr/>	<hr/> <hr/>	

BARNES RUGBY FOOTBALL CLUB

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

5. Investments: Subsidiary undertaking

The Charity has a wholly-owned trading subsidiary undertaken, Barnow Trading Limited, a company registered in England and Wales (registered no 10300228). The principal activity of the company is the provision of sports activities. The charity owns the entire issued share capital of 1 ordinary share of £1. A summary of the results of the subsidiary is shown below. The results of the subsidiary are not consolidated in these financial statements as the aggregate income of the group is under £1m.

Barnow Trading Limited

Profit and loss account	<u>2023</u>	<u>2022</u>
Turnover	499,169	387,042
Cost of sales	- 385,844 -	248,306
Gross profit	113,325	138,736
Administrative expenses	- 117,312 -	132,454
Other operating income	9,250	2,019
Finance costs	- 5,772 -	5,816
Profit before taxation	- 509	2,485
Tax on profit	- 200 -	360
Profit after taxation	- 709	2,125
Balance sheet		
Fixed assets	7,367	8,726
Current assets	21,613	18,163
Creditors due within one year	- 8,357 -	5,557
Total assets less current liabilities	20,623	21,332
Called up share capital	1	1
Retained profit and loss account	20,622	21,331
Shareholders' funds	20,623	21,332

BARNES RUGBY FOOTBALL CLUB

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

6. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Players subscriptions	130,190	130,190	129,475
Bank interest	76	76	2
	<u>130,266</u>	<u>130,266</u>	<u>129,477</u>
<i>Total 2022</i>	<u>129,477</u>	<u>129,477</u>	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Direct and support costs	334,464	334,464	314,913
	<u>314,913</u>	<u>314,913</u>	
<i>Total 2022</i>	<u>314,913</u>	<u>314,913</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Direct costs	325,085	9,378	334,463	314,913
	<u>303,402</u>	<u>11,511</u>	<u>314,913</u>	
<i>Total 2022</i>	<u>303,402</u>	<u>11,511</u>	<u>314,913</u>	

BARNES RUGBY FOOTBALL CLUB

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Direct costs	Total	<i>Total</i>
	2023	funds	<i>funds</i>
	£	£	<i>2022</i>
			£
Staff costs	41,403	41,403	54,340
Travel and accomodation	24,368	24,368	22,157
Pitch hire	47,530	47,530	51,816
Coaching	43,954	43,954	53,549
Physiotherapy	30,293	30,293	26,301
Laundry	6,790	6,790	2,909
Depreciation	12,259	12,259	9,070
Adult tournament/league entry fees	330	330	-
Other direct costs	43,635	43,635	35,148
Playing kit and equipment	29,026	29,026	21,208
Irrecoverable VAT	2,914	2,914	-
Charity project expenditure	31,779	31,779	23,447
Rugby equipment hire	296	296	429
Social events	1,627	1,627	53
Food and consumables	8,881	8,881	2,975
	<u>325,085</u>	<u>325,085</u>	<u>303,402</u>
<i>Total 2022</i>	<u>303,402</u>	<u>303,402</u>	

BARNES RUGBY FOOTBALL CLUB

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Other support costs	3,388	3,388	1,151
Accountancy and Independent examination	4,249	4,249	4,519
Legal costs	75	75	2,530
Bank charges	1,253	1,253	2,113
Software and computer expenses	-	-	348
Sundry expenses	413	413	850
	<u>9,378</u>	<u>9,378</u>	<u>11,511</u>
<i>Total 2022</i>	<u>11,511</u>	<u>11,511</u>	

9. Independent examiner's remuneration

	2023 £	<i>2022 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,250	2,000

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 May 2023, expenses totalling £823 were reimbursed or paid directly to 2 Trustees (2022 - £7,7131) for expenses incurred

BARNES RUGBY FOOTBALL CLUB

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

11. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 June 2022	87,780
At 31 May 2023	<u>87,780</u>
Depreciation	
At 1 June 2022	63,992
Charge for the year	12,259
At 31 May 2023	<u>76,251</u>
Net book value	
At 31 May 2023	<u>11,529</u>
<i>At 31 May 2022</i>	<u>23,788</u>

12. Fixed asset investments

	Trade investments £
Cost or valuation	
At 31 May 2023	<u>1</u>
Net book value	
At 31 May 2023	<u>1</u>
<i>At 31 May 2022</i>	<u>1</u>

BARNES RUGBY FOOTBALL CLUB

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

13. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	600	-
VAT repayable	2,128	1,477
Prepayments and accrued income	-	38,161
Corporation tax repayable	-	101
	<u>2,728</u>	<u>39,739</u>

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	50,726	33,760
Amounts owed to group undertakings	2,785	13,891
Other creditors	-	335
Accruals and deferred income	24,202	29,181
	<u>77,713</u>	<u>77,167</u>

15. Financial instruments

	2023	2022
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	165,865	128,923
	<u>165,865</u>	<u>128,923</u>

16. Key Management Personnel & Related Parties

The key management personnel of the Charity comprise the Trustees ("Directors" for the purposes of the Companies Act). Trustees received no remuneration. Trustees expenses incurred during the period totalled £823 to 2 Trustees, relating to travel and subsistence (2022: £7,713).

Christy Pickering, the wife of Andrew Pickering, a Trustees was paid £5,861 in the year (2022: £5,270) in her role as Fixture and Administration Secretary.

During the period the Charity received £120,000 in donations from its Trustees (2022: £150,000). No conditions were attached to these donations which required the Charity to alter the nature of any of the existing activities.

BARNES RUGBY FOOTBALL CLUB

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 June 2022	Income	Expenditure	Balance at 31 May 2023
	£	£	£	£
Unrestricted funds				
Reserves	115,284	321,590	(334,464)	102,410
	<u>115,284</u>	<u>321,590</u>	<u>(334,464)</u>	<u>102,410</u>

Statement of funds - prior year

	<i>Balance at 1 June 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 May 2022</i>
	£	£	£	£
Unrestricted funds				
Reserves	91,169	339,028	(314,913)	115,284
	<u>91,169</u>	<u>339,028</u>	<u>(314,913)</u>	<u>115,284</u>

18. Summary of funds

Summary of funds - current year

	Balance at 1 June 2022	Income	Expenditure	Balance at 31 May 2023
	£	£	£	£
General funds	115,284	321,590	(334,464)	102,410
	<u>115,284</u>	<u>321,590</u>	<u>(334,464)</u>	<u>102,410</u>

Summary of funds - prior year

	<i>Balance at 1 June 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 May 2022</i>
	£	£	£	£
General funds	91,169	339,028	(314,913)	115,284
	<u>91,169</u>	<u>339,028</u>	<u>(314,913)</u>	<u>115,284</u>

BARNES RUGBY FOOTBALL CLUB

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

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	11,529	11,529
Trade investments	1	1
Current assets	168,593	168,593
Creditors due within one year	(77,713)	(77,713)
Total	<u>102,410</u>	<u>102,410</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	23,788	23,788
Trade investments	1	1
Current assets	168,663	168,663
Creditors due within one year	(77,167)	(77,167)
Total	<u>115,285</u>	<u>115,285</u>












Barnes RFC - Accounts for signing

Final Audit Report

2023-10-19

Created:	2023-10-18
By:	Ryszard Szarszewski (admin@randall-payne.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA2ZZbseJyqXg6IPCQtwvHaiNMEgJ59UrW

"Barnes RFC - Accounts for signing" History

-  Document created by Ryszard Szarszewski (admin@randall-payne.co.uk)
2023-10-18 - 19:52:33 GMT- IP address: 82.33.214.66
-  Document emailed to Michael Whitfield (michael@thepinkrhino.com) for signature
2023-10-18 - 19:54:54 GMT
-  Email viewed by Michael Whitfield (michael@thepinkrhino.com)
2023-10-18 - 22:05:58 GMT- IP address: 148.252.141.73
-  Document e-signed by Michael Whitfield (michael@thepinkrhino.com)
Signature Date: 2023-10-18 - 22:06:45 GMT - Time Source: server- IP address: 148.252.141.73
-  Document emailed to andrewjamespickering@gmail.com for signature
2023-10-18 - 22:06:46 GMT
-  Email viewed by andrewjamespickering@gmail.com
2023-10-19 - 06:53:12 GMT- IP address: 66.249.93.66
-  Signer andrewjamespickering@gmail.com entered name at signing as Andrew Pickering
2023-10-19 - 08:18:09 GMT- IP address: 217.169.45.207
-  Document e-signed by Andrew Pickering (andrewjamespickering@gmail.com)
Signature Date: 2023-10-19 - 08:18:11 GMT - Time Source: server- IP address: 217.169.45.207
-  Document emailed to Benjamin Burch (benjamin.burch@randall-payne.co.uk) for signature
2023-10-19 - 08:18:12 GMT
-  Email viewed by Benjamin Burch (benjamin.burch@randall-payne.co.uk)
2023-10-19 - 08:37:42 GMT- IP address: 185.85.57.217
-  Document e-signed by Benjamin Burch (benjamin.burch@randall-payne.co.uk)
Signature Date: 2023-10-19 - 08:38:07 GMT - Time Source: server- IP address: 185.85.57.217

✔ Agreement completed.

2023-10-19 - 08:38:07 GMT

BARNES RUGBY FOOTBALL CLUB

England & Wales - Charity number 1168231

Accounts

BARNES RUGBY FOOTBALL CLUB

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

BARNES RUGBY FOOTBALL CLUB

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BARNES RUGBY FOOTBALL CLUB

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2022

Trustees M Whitfield, Club Chairman
D Doonan
AJ Pickering

**Charity registered
number** 1168231

Principal office Queen Elizabeth Walk
London
SW13 5UA

Accountants Randall and Payne LLP
Chargrove House
Shurdington Road
Shurdington
Cheltenham
Gloucestershire
GL51 4GA

Bankers HSBC
593-599 Fulham Road
London
SW6 5UA

Solicitors Russell Cooke LLP
2 Putney Hill
London
SW15 6AB

BARNES RUGBY FOOTBALL CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2022

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st May 2022.

The Trustees have adopted the provisions of 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) (published October 2019).

Objectives and activities

Background

Barnes Rugby Football Club was formed in the 1980's as an unincorporated members club. The Club was subsequently recognized as a Community Amateur Sports Club by HMRC. The committee of the club having fully considered the need for the Club's activities to be conducted through a limited liability entity, registered a Charitable Incorporated Organisation with the Charities Commission on 23rd June 2016. Effective immediately on that date all assets, liabilities and activities of the former club were transferred to the new entity. Effective that date the former unincorporated members club ceased to exist.

This report is therefore the fourth presented by the trustees

Objectives and aims

The charity's objectives are to promote community participation in healthy recreation by the provision of facilities and inclusive environment for all ages and genders for the playing of rugby union football, and also to promote any purpose that is charitable according to the laws of England and Wales.

Activities

- Senior Rugby - Coaching and training six senior teams of rugby players, both male and female, and the playing of matches in various leagues, both local and national.
- Youth Rugby - Coaching and training of age-related teams of rugby players between the ages of 13 to 18, and the playing of matches in various local leagues.
- Mini Rugby - Coaching and training of several age-related teams of rugby players from the ages of 6 to 12, and the playing of mini rugby in local matches and tournaments.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The Trustees are satisfied that the charity meets the required public benefit test through its objectives and activities.

BARNES RUGBY FOOTBALL CLUB

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

Achievements and performance

Charitable activities

The 2021/22 season saw a return to rugby across the club, with the focus being on the pitch as opposed to off it. We embarked on a campaign to raise £40,000 to facilitate the building of an outdoor activity centre and trim trail around the pitches opposite the club where our Minis and Junior players play every weekend (Barn Elms Sports Trust – “BEST”). We thought we might raise this in one season, but the reality is that there was some charity fatigue within the club which meant it took 18 months to raise the full amount. In the end, we finalised the amount needed at the annual lunch which paved the way to install the equipment in late August 2022.

The facility is for the community of Barnes to use, as the BEST pitches are open to the public. In addition, it is open to all the local schools that use the BEST pitches during the week. It is built out of reclaimed seasoned wood and will last for many years to come.

Financial review

Reserves policy

It is the desired policy of the board to create sufficient reserves to enable the future stability and enhancement of the club and its facilities. The Trustees aim to hold liquid cash funds between £15,000 and £50,000. The club has a limited cost base and feels this reserve adequate. There is often a building of reserves towards the end of the financial year as a result of a large cash generative function in the final quarter of the financial year. During the close season months the reserves deplete to the target level.

A wholly owned trading subsidiary (Barnow Trading Limited) manages the clubhouse operations, where available profits are remitted to the club by charitable donations. The results of the trading subsidiary are disclosed within note 5 of the financial statements.

Principal funding sources

During the year under review the club has principally been funded by membership subscriptions, personal donations and sponsorship from individuals and businesses within the local community in which it operates. The amounts raised matched the levels achieved pre the pandemic.

The club has returned to surplus and has built up previously depleted reserves.

Investment policy and objectives

The Trustees have the power to invest the club's assets in any way they see fit.

The club's funds are currently kept in current and deposit accounts, to be readily available at short notice. The minimal interest earned is thus governed by the general interest rates available. The Trustees do not wish to invest the club's funds in any other markets at this time.

BARNES RUGBY FOOTBALL CLUB

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

Covid-19

The club has been fortunate to emerge from the pandemic in reasonable financial health. The club has very few fixed costs and when the pandemic forced a total shutdown it was able to eliminate the majority of playing and operating costs whilst at the same time maintaining its subscription income with very few members reducing their payments. The financial commitment to coaching was not overly restricted as it was felt that providing high quality coaching when possible was important to the wellbeing of all participants.

Structure, governance and management

Governing document

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association.

Methods of appointment or election of Trustees

Existing Trustees invite potential new Trustees to join the Board Trustees, having regard to the relevance of their experience to the work of the charity, and the management need of the charity.

Organisational structure

The day to day management of the club has been delegated to the operational committee who meet on a periodic basis, but not less than quarterly. The Operational Committee are overseen by the Board of Trustees, who meet at least once per calendar quarter.

BARNES RUGBY FOOTBALL CLUB

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

Statement of Trustees' responsibilities

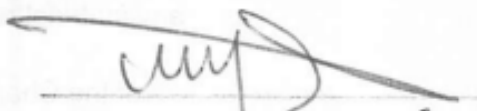
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity 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 judgements 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity 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 17 December 2022 and signed on their behalf by:



.....
M Whitfield
Chairman

BARNES RUGBY FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2022

Independent Examiner's Report to the Trustees of Barnes Rugby Football Club ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 May 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity'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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 RUGBY FOOTBALL CLUB

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 5 January 2023

Ryan Moore CA

Randall & Payne LLP
Shurdington Road
Cheltenham
Gloucestershire
GL51 4GA

BARNES RUGBY FOOTBALL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:				
Donations and legacies	4	209,551	209,551	39,973
Charitable activities	6	129,477	129,477	99,133
Total income		<u>339,028</u>	<u>339,028</u>	<u>139,106</u>
Expenditure on:				
Charitable activities	7	314,913	314,913	185,821
Total expenditure		<u>314,913</u>	<u>314,913</u>	<u>185,821</u>
Net movement in funds		<u>24,115</u>	<u>24,115</u>	<u>(46,715)</u>
Reconciliation of funds:				
Total funds brought forward		91,169	91,169	137,884
Net movement in funds		24,115	24,115	(46,715)
Total funds carried forward		<u>115,284</u>	<u>115,284</u>	<u>91,169</u>

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

The notes on pages 11 to 22 form part of these financial statements.

BARNES RUGBY FOOTBALL CLUB

**BALANCE SHEET
AS AT 31 MAY 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	23,788	13,728
Investments	12	1	1
		23,789	13,729
Current assets			
Debtors	13	39,739	5,186
Cash at bank and in hand		128,923	94,601
		168,662	99,787
Creditors: amounts falling due within one year	14	(77,167)	(22,347)
		91,495	77,440
Net current assets		91,495	77,440
Total assets less current liabilities		115,284	91,169
Net assets excluding pension asset		115,284	91,169
Total net assets		115,284	91,169
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	115,284	91,169
Total funds		115,284	91,169

For the year ending 31 May 2021 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The financial statements were approved and authorised for issue by the Trustees on 17 December 2022 and signed on their behalf by:

BARNES RUGBY FOOTBALL CLUB

**BALANCE SHEET (CONTINUED)
AS AT 31 MAY 2022**



.....
A Pickering
Trustee

The notes on pages 11 to 22 form part of these financial statements.

BARNES RUGBY FOOTBALL CLUB

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

1. General information

Barnes Rugby Football Club is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address and principal place of business is Queen Elizabeth Walk, London, SW13 9SA.

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 Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Barnes Rugby Football Club 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 Income

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

BARNES RUGBY FOOTBALL CLUB

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

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL 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.

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 basis:

Floodlights	-	33% Straight line
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2.5 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.

2.6 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.

2.7 Cash at bank and in hand

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

2.8 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 Charity 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.

BARNES RUGBY FOOTBALL CLUB

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

2. Accounting policies (continued)

2.9 Financial instruments

The Charity 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.

All debtor and creditor balances are considered to be basic financial instruments under FRS 102.

2.10 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 Charity and which have not been designated for other purposes.

3. Critical accounting estimates and areas of judgement

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Critical accounting estimates and assumptions:

The Charity 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.

4. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations including gift aid	209,551	209,551
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations including gift aid	39,973	39,973
	<hr/> <hr/>	<hr/> <hr/>

BARNES RUGBY FOOTBALL CLUB

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

5. Investments: Subsidiary undertaking

The Charity has a wholly-owned trading subsidiary undertaken, Barnow Trading Limited, a company registered in England and Wales (registered no 10300228). The principal activity of the company is the provision of sports activities. The charity owns the entire issued share capital of 1 ordinary share of £1. A summary of the results of the subsidiary is shown below. The results of the subsidiary are not consolidated in these financial statements as the aggregate income of the group is under £1m.

Barnow Trading Limited

Profit and loss account	2022	2021
Turnover	384,588	96,486
Cost of sales	-110,997	-40,878
Gross profit	273,591	55,608
Administrative expenses	-274,976	-56,360
Interest receivable	-	-
Other operating income	1,921	8,246
Profit before taxation	536	7,494
Tax on profit	-360	-
Profit after taxation	176	7,494
Balance Sheet		
Fixed assets	8,726	10,085
Current assets	17,136	15,859
Creditors due within one year	-5,749	-4,684
Total assets less current liabilities	20,113	21,260
Called up share capital	1	1
Retained profit and loss account	20,112	21,259
Shareholders' funds	20,113	21,260

BARNES RUGBY FOOTBALL CLUB

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

6. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Players subscriptions	129,475	129,475
Bank interest	2	2
	<u>129,477</u>	<u>129,477</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Players subscriptions	99,130	99,130
Bank interest	3	3
	<u>99,133</u>	<u>99,133</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £
Direct and support costs	<u>314,913</u>	<u>314,913</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Direct and support costs	<u>185,821</u>	<u>185,821</u>

BARNES RUGBY FOOTBALL CLUB

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

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Direct costs	303,402	11,511	314,913
	<u>303,402</u>	<u>11,511</u>	<u>314,913</u>
	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Direct costs	179,716	6,105	185,821
	<u>179,716</u>	<u>6,105</u>	<u>185,821</u>

Analysis of direct costs

	Direct costs 2022 £	Total funds 2022 £
Staff costs	54,340	54,340
Travel and accomodation	22,157	22,157
Pitch hire	51,816	51,816
Coaching	53,549	53,549
Physiotherapy	26,301	26,301
Laundry	2,909	2,909
Depreciation	9,070	9,070
Other direct costs	35,149	35,149
Playing kit and equipment	21,208	21,208
Charity project expenditure	23,447	23,447
Rugby equipment hire	429	429
Social events	53	53
Food and consumables	2,974	2,974
	<u>303,402</u>	<u>303,402</u>

BARNES RUGBY FOOTBALL CLUB

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Direct costs</i> 2021 £	<i>Total funds</i> 2021 £
Staff costs	27,954	27,954
Pitch hire	21,749	21,749
Coaching	67,374	67,374
Physiotherapy	4,801	4,801
Laundry	2,520	2,520
Depreciation	5,343	5,343
Other direct costs	19,601	19,601
Playing kit and equipment	24,774	24,774
Irrecoverable VAT	5,600	5,600
	<hr/> 179,716	<hr/> 179,716

Analysis of support costs

	Support costs 2022 £	Total funds 2022 £
Other support costs	1,151	1,151
Accountancy and Independent examination	4,519	4,519
Legal costs	2,530	2,530
Bank charges	2,113	2,113
Software and computer expenses	348	348
Sundry expenses	850	850
	<hr/> 11,511	<hr/> 11,511

BARNES RUGBY FOOTBALL CLUB

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Activities 2021 £</i>	<i>Total funds 2021 £</i>
Other support costs	349	349
Accountancy and Independent examination	4,300	4,300
Bank charges	1,456	1,456
	<u>6,105</u>	<u>6,105</u>

9. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>2,000</u>	<u>2,000</u>

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 May 2022, expenses totalling £7,713 were reimbursed or paid directly to 1 Trustee (2021 - £NIL) for travel costs incurred.

BARNES RUGBY FOOTBALL CLUB

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

11. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 June 2021	68,650
Additions	19,130
At 31 May 2022	<u>87,780</u>
Depreciation	
At 1 June 2021	54,922
Charge for the year	9,070
At 31 May 2022	<u>63,992</u>
Net book value	
At 31 May 2022	<u>23,788</u>
At 31 May 2021	<u>13,728</u>

12. Fixed asset investments

	Trade investments £
Cost or valuation	
At 31 May 2022	<u>1</u>
Net book value	
At 31 May 2022	<u>1</u>
At 31 May 2021	<u>1</u>

BARNES RUGBY FOOTBALL CLUB

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

13. Debtors

	2022	<i>2021</i>
	£	£
Due within one year		
VAT repayable	1,477	5,186
Prepayments and accrued income	38,161	-
Corporation tax repayable	101	-
	<u>39,739</u>	<u>5,186</u>

14. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Trade creditors	33,760	3,987
Amounts owed to group undertakings	13,891	10,078
Other creditors	335	-
Accruals and deferred income	29,181	8,282
	<u>77,167</u>	<u>22,347</u>

15. Financial instruments

	2022	<i>2021</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>128,923</u>	<u>94,601</u>

16. Key Management Personnel & Related Parties

The key management personnel of the Charity comprise the Trustees ("Directors" for the purposes of the Companies Act). Trustees received no remuneration. Trustees expenses incurred during the period totalled £7,713 to 1 Trustee, relating to travel and subsistence (2021: nil).

Christy Pickering, the wife of Andrew Pickering, a Trustee was paid £5,270 in the year (2021:£nil) in her role as Fixture and Administration Secretary.

During the period the Charity received £150,000 in donations from its Trustees (2021:£21,529). No conditions were attached to these donations which required the Charity to alter the nature of any of the existing activities.

BARNES RUGBY FOOTBALL CLUB

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 June 2021 £	Income £	Expenditure £	Balance at 31 May 2022 £
Unrestricted funds				
Reserves	91,169	339,028	(314,913)	115,284
	<u><u>91,169</u></u>	<u><u>339,028</u></u>	<u><u>(314,913)</u></u>	<u><u>115,284</u></u>

Statement of funds - prior year

	<i>Balance at 1 June 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 May 2021 £</i>
Unrestricted funds				
General Funds	<i>137,884</i>	<i>139,106</i>	<i>(185,821)</i>	<i>91,169</i>
	<u><u>137,884</u></u>	<u><u>139,106</u></u>	<u><u>(185,821)</u></u>	<u><u>91,169</u></u>

18. Summary of funds

Summary of funds - current year

	Balance at 1 June 2021 £	Income £	Expenditure £	Balance at 31 May 2022 £
General funds	91,169	339,028	(314,913)	115,284
	<u><u>91,169</u></u>	<u><u>339,028</u></u>	<u><u>(314,913)</u></u>	<u><u>115,284</u></u>

Summary of funds - prior year

	<i>Balance at 1 June 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 May 2021 £</i>
General funds	<i>137,884</i>	<i>139,106</i>	<i>(185,821)</i>	<i>91,169</i>
	<u><u>137,884</u></u>	<u><u>139,106</u></u>	<u><u>(185,821)</u></u>	<u><u>91,169</u></u>

BARNES RUGBY FOOTBALL CLUB

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

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	23,788	23,788
Trade investments	1	1
Current assets	168,663	168,663
Creditors due within one year	(77,167)	(77,167)
Total	<u>115,285</u>	<u>115,285</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	13,728	13,728
Trade investments	1	1
Current assets	99,787	99,787
Creditors due within one year	(22,347)	(22,347)
Total	<u>91,169</u>	<u>91,169</u>

BARNES RUGBY FOOTBALL CLUB

England & Wales - Charity number 1168231

Accounts

BARNES RUGBY FOOTBALL CLUB

UNAUDITED

TRUSTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

BARNES RUGBY FOOTBALL CLUB

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BARNES RUGBY FOOTBALL CLUB

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

**Charity registered
number**

1168231

Principal office

Queen Elizabeth Walk
London
SW13 5UA

Accountants

Randall and Payne LLP
Chargrove House
Shurdington Road
Shurdington
Cheltenham
Gloucestershire
GL51 4GA

Bankers

HSBC
593-599 Fulham Road
London
SW6 5UA

Solicitors

Russell Cooke LLP
2 Putney Hill
London
SW15 6AB

BARNES RUGBY FOOTBALL CLUB

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MAY 2021

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st May 2021.

The Trustees have adopted the provisions of 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) (published October 2019).

Objectives and activities

Background

Barnes Rugby Football Club was formed in the 1980's as an unincorporated members club. The Club was subsequently recognized as a Community Amateur Sports Club by HMRC. The committee of the club having fully considered the need for the Club's activities to be conducted through a limited liability entity, registered a Charitable Incorporated Organisation with the Charities Commission on 23rd June 2016. Effective immediately on that date all assets, liabilities and activities of the former club were transferred to the new entity. Effective that date the former unincorporated members club ceased to exist.

This report is therefore the fourth presented by the trustees

Objectives and aims

The charity's objectives are to promote community participation in healthy recreation by the provision of facilities and inclusive environment for all ages and genders for the playing of rugby union football, and also to promote any purpose that is charitable according to the laws of England and Wales.

Activities

- Senior Rugby - Coaching and training six senior teams of rugby players, both male and female, and the playing of matches in various leagues, both local and national.
- Youth Rugby - Coaching and training of age-related teams of rugby players between the ages of 13 to 18, and the playing of matches in various local leagues.
- Mini Rugby - Coaching and training of several age-related teams of rugby players from the ages of 6 to 12, and the playing of mini rugby in local matches and tournaments.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The Trustees are satisfied that the charity meets the required public benefit test through its objectives and activities.

BARNES RUGBY FOOTBALL CLUB

TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

Achievements and performance

Charitable activities

The 2020/21 season/year was abandoned before commencing in respect of all formal competitions leaving rugby to be played as and when it could in a variety of formats not entirely attractive to the majority of participants. That said each section ensured they remained positive and engaged by organising a range of events and community initiatives.

Despite the crippling restrictions the junior section continues to advance with higher numbers of attendees to take advantage from the coaching and club facilities, all of which have a growing reputation. The large and growing number of enthusiastic volunteers who run the club and engage so professionally continues to put Barnes RFC in an enviable position. The engagement of all participants was truly inspiring.

In addition to the playing side, and as a result of the growth of the club, the upgrade of the clubs on field and off field facilities have continued to make it more accessible, usable and more attractive to the local community, as well as providing sustainable facilities for Barnes Rugby Football Club for many years to come.

Covid-19

The greatest impact on the club of the Covid-19 pandemic was the previously reported loss of a much loved member Gary Garrett who contracted the virus and tragically passed away following a short battle. The galvanizing effect on the club was truly memorable and over £150,000 was raised for NHS Charities through a world wide weightlifting initiative. The reach, longevity and impact of the initiative was truly exceptional.

Additionally the club utilized its catering facilities and volunteers to provide free meals to NHS staff at St Mary's hospital, Roehampton. Over 50 meals were provided one day a week through the summer and autumn of 2020 to a truly thankful medical staff.

The lockdowns have perversely had a positive effect on the volunteer base with a large number of members engaging in a large range of club and wider community projects. The lack of activity for many members posed significant physical and mental health risks but the community created a range of innovative activities to keep members active and connected.

Financial review

Going concern

After making appropriate enquiries, the Trustee have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

BARNES RUGBY FOOTBALL CLUB

TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

Reserves policy

It is the desired policy of the board to create sufficient reserves to enable the future stability and enhancement of the club and its facilities. The Trustees aim to hold liquid cash funds between £15,000 and £50,000. The club has a limited cost base and feels this reserve adequate. There is often a building of reserves towards the end of the financial year as a result of a large cash generative function in the final quarter of the financial year. During the close season months the reserves deplete to the target level.

During the pandemic the reserves policy was one of cash preservation but not at the cost of continued investment in coaching.

A wholly owned trading subsidiary (Barnow Trading Limited) manages the clubhouse operations, where available profits are remitted to the club by charitable donations. The results of the trading subsidiary are disclosed within note 7 of the financial statements.

Principal funding sources

During the year under review the club has principally been funded by membership subscriptions. Personal donations and sponsorship from individuals and businesses within the local community in which it operates were significantly reduced due to the limited activity.

The club has recorded a loss for the year but still has strong reserves built up over a number of years.

Investment policy and objectives

The Trustees have the power to invest the club's assets in any way they see fit.

The club's funds are currently kept in current and deposit accounts, to be readily available at short notice. The minimal interest earned is thus governed by the general interest rates available. The Trustees do not wish to invest the club's funds in any other markets at this time.

Covid-19

The club has been fortunate in that it has very few fixed costs and when the pandemic forced a total shutdown it was able to eliminate the majority of playing and operating costs whilst at the same time maintaining its subscription income with very few members choosing to cancel their subscriptions. The financial commitment to coaching was not overly restricted as it was felt that providing high quality coaching when possible was important to the wellbeing of all participants.

The club did avail itself of a modest local authority grant but other than that has been entirely self sufficient and the Trustees feel very confident that as the sport emerges from lockdowns and other restrictions it is well placed to continue its thriving activities.

BARNES RUGBY FOOTBALL CLUB

TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

Structure, governance and management

Governing document

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association.

Methods of appointment or election of Trustee

Existing Trustees invite potential new Trustees to join the Board Trustees, having regard to the relevance of their experience to the work of the charity, and the management need of the charity.

Organisational structure

The day to day management of the club has been delegated to the operational committee who meet on a periodic basis, but not less than quarterly. The Operational Committee are overseen by the Board of Trustees, who meet at least once per calendar quarter.

Statement of Trustee's responsibilities

The Trustee are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustee 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 Charity will continue in business.

The Trustee are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity 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 Trustee on 30 November 2021 and signed on their behalf by:



MICHAEL WHITFIELD

BARNES RUGBY FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2021

Independent Examiner's Report to the Trustee of Barnes Rugby Football Club ('the Charity')

I report to the charity Trustee on my examination of the accounts of the Charity for the year ended 31 May 2021.

Responsibilities and Basis of Report

As the Trustee of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 RUGBY FOOTBALL CLUB

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

This report is made solely to the Charity's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustee 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 Charity and the Charity's Trustee as a body, for my work or for this report.

Signed:



Dated: 2 December 2021

Ryan Moore CA

Randall & Payne LLP
Shurdington Road
Cheltenham
Gloucestershire
GL51 4GA

BARNES RUGBY FOOTBALL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	4	39,973	39,973	216,430
Charitable activities	6	99,133	99,133	107,779
		<u>139,106</u>	<u>139,106</u>	<u>324,209</u>
Total income				
Expenditure on:				
Charitable activities	7	185,821	185,821	307,940
		<u>185,821</u>	<u>185,821</u>	<u>307,940</u>
Total expenditure				
		<u>(46,715)</u>	<u>(46,715)</u>	<u>16,269</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward		137,884	137,884	121,615
Net movement in funds		(46,715)	(46,715)	16,269
		<u>91,169</u>	<u>91,169</u>	<u>137,884</u>
Total funds carried forward				

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

The notes on pages 10 to 21 form part of these financial statements.

BARNES RUGBY FOOTBALL CLUB

**BALANCE SHEET
AS AT 31 MAY 2021**

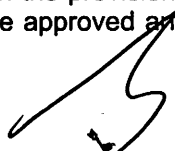
	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	13,728	1,422
Investments	12	1	1
		<u>13,729</u>	<u>1,423</u>
Current assets			
Debtors	13	5,186	44,303
Cash at bank and in hand		94,601	99,160
		<u>99,787</u>	<u>143,463</u>
Creditors: amounts falling due within one year	14	(22,347)	(7,002)
		<u>77,440</u>	<u>136,461</u>
Net current assets		<u>77,440</u>	<u>136,461</u>
Total assets less current liabilities		<u>91,169</u>	<u>137,884</u>
Net assets excluding pension asset		<u>91,169</u>	<u>137,884</u>
Total net assets		<u><u>91,169</u></u>	<u><u>137,884</u></u>
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	91,169	137,884
Total funds		<u><u>91,169</u></u>	<u><u>137,884</u></u>

For the year ending 31 May 2021 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The financial statements were approved and authorised for issue by the Trustee on 30 November 2021 and signed on their behalf by:

 A. MacBryne

The notes on pages 10 to 21 form part of these financial statements.

BARNES RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

1. General information

Barnes Rugby Football Club is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address and principal place of business is Queen Elizabeth Walk, London, SW13 9SA.

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 Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Barnes Rugby Football Club 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 Income

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

2.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

BARNES RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL 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.

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 basis:

Floodlights	-	33% Straight line
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2.5 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.

2.6 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.

2.7 Cash at bank and in hand

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

2.8 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 Charity 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.

BARNES RUGBY FOOTBALL CLUB

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

2. Accounting policies (continued)

2.9 Financial instruments

The Charity 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.

All debtor and creditor balances are considered to be basic financial instruments under FRS 102.

2.10 Fund accounting

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

3. Critical accounting estimates and areas of judgment

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations including gift aid	39,973	39,973

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations including gift aid	216,430	216,430

BARNES RUGBY FOOTBALL CLUB

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

5. Investments: Subsidiary undertaking

The Charity has a wholly-owned trading subsidiary undertaken, Barnow Trading Limited, a company registered in England and Wales (registered no 10300228). The principal activity of the company is the provision of sports activities. The charity owns the entire issued share capital of 1 ordinary share of £1. A summary of the results of the subsidiary is shown below. The results of the subsidiary are not consolidated in these financial statements as the aggregate income of the group is under £1m.

Barnow Trading Limited

Profit and loss account	2021	2020
Turnover	96,486	246,284
Cost of sales	- 40,878	- 136,458
Gross profit	55,608	109,826
Administration expenses	- 56,360	- 131,259
Interest receivable	-	392
Other operating income	8,246	21,340
Profit before taxation	7,494	299
Tax on profit	-	315
(Loss)/ Profit after taxation	7,494	- 16

Balance Sheet

Fixed assets	10,085	11,444
Current assets	15,859	6,372
Creditors due within one year	- 4,684	- 4,051
Total assets less current liabilities	21,260	13,765

Called up share capital	1	1
Retained profit and loss account	21,259	13,764
Shareholders' funds	21,260	13,765

6. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Players subscriptions	99,130	99,130
Bank interest	3	3
	<hr/>	<hr/>
	99,133	99,133
	<hr/>	<hr/>

BARNES RUGBY FOOTBALL CLUB

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

6. Income from charitable activities (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Players subscriptions	107,656	107,656
Bank interest	123	123
	<u>107,779</u>	<u>107,779</u>
	<u>107,779</u>	<u>107,779</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Direct and support costs	185,821	185,821
	<u>185,821</u>	<u>185,821</u>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Direct and support costs	307,940	307,940
	<u>307,940</u>	<u>307,940</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Direct costs	179,716	6,105	185,821
	<u>179,716</u>	<u>6,105</u>	<u>185,821</u>

BARNES RUGBY FOOTBALL CLUB

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

8. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs	<u>295,068</u>	<u>12,872</u>	<u>307,940</u>

Analysis of direct costs

	Direct costs 2021 £	Total funds 2021 £
Staff costs	27,954	27,954
Pitch hire	21,749	21,749
Coaching	67,374	67,374
Physiotherapy	4,801	4,801
Laundry	2,520	2,520
Depreciation	5,343	5,343
Other direct costs	19,601	19,601
Playing kit and equipment	24,774	24,774
Irrecoverable VAT	5,600	5,600
	<u>179,716</u>	<u>179,716</u>

BARNES RUGBY FOOTBALL CLUB

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Direct costs</i> 2020 £	<i>Total funds</i> 2020 £
Staff costs	32,065	32,065
Travel and accommodation	19,648	19,648
Pitch hire	31,893	31,893
Coaching	68,218	68,218
Physiotherapy	30,398	30,398
Laundry	13,478	13,478
Depreciation	16,998	16,998
Tournament costs	7,589	7,589
Other direct costs	42,317	42,317
Playing kit and equipment	32,464	32,464
	<u>295,068</u>	<u>295,068</u>

Analysis of support costs

	Support costs 2021 £	Total funds 2021 £
Other support costs	349	349
Accountancy and Independent examination	4,300	4,300
Bank charges	1,456	1,456
	<u>6,105</u>	<u>6,105</u>

BARNES RUGBY FOOTBALL CLUB

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

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

	<i>Activities 2020 £</i>	<i>Total funds 2020 £</i>
Other support costs	508	508
Accountancy and Independent examination	7,233	7,233
Legal and professional	1,831	1,831
Bank charges	3,300	3,300
	<u>12,872</u>	<u>12,872</u>

9. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>2,000</u>	<u>1,000</u>

10. Trustee's remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 May 2021, no Trustee expenses have been incurred (2020 - £7,797).

11. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 June 2020	51,000
Additions	17,650
At 31 May 2021	<u>68,650</u>

BARNES RUGBY FOOTBALL CLUB

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

11. Tangible fixed assets (continued)

	Plant and machinery £
Depreciation	
At 1 June 2020	49,578
Charge for the year	5,344
	<hr/>
At 31 May 2021	54,922
	<hr/>
Net book value	
At 31 May 2021	13,728
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<i>At 31 May 2020</i>	1,422
	<hr/> <hr/>

12. Fixed asset investments

	Trade investments £
Cost or valuation	
At 31 May 2021	1
	<hr/> <hr/>
Net book value	
At 31 May 2021	1
	<hr/> <hr/>
<i>At 31 May 2020</i>	1
	<hr/> <hr/>

BARNES RUGBY FOOTBALL CLUB

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

13. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	-	180
VAT repayable	5,186	11,429
Prepayments and accrued income	-	32,694
	<u>5,186</u>	<u>44,303</u>

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,987	-
Amounts owed to group undertakings	10,078	-
Accruals and deferred income	8,282	7,002
	<u>22,347</u>	<u>7,002</u>

15. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>94,601</u>	<u>99,160</u>

Financial assets measured at fair value through income and expenditure comprise....

16. Key Management Personnel & Related Parties

The key management personnel of the Charity comprise the Trustees ("Directors" for the purposes of the Companies Act). Trustees received no remuneration. Trustees expenses incurred during the period totalled £nil to nil Trustees, relating to travel and subsistence (2020: £7,797 to 1 Trustee).

Christy Pickering, the wife of Andrew Pickering, a Trustees was paid £NIL in the year (2020:£2,325) in her role as Fixture and Administration Secretary.

During the period the Charity received £21,529 in donations from its Trustees (2020:£172,952). No conditions were attached to these donations which required the Charity to alter the nature of any of the existing activities.

BARNES RUGBY FOOTBALL CLUB

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 June 2020 £	Income £	Expenditure £	Balance 31 May 2021 £
Unrestricted funds				
General Funds	<u>137,884</u>	<u>139,106</u>	<u>(185,821)</u>	<u>91,169</u>

Statement of funds - prior year

	<i>Balance at 1 June 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance 31 May 2020 £</i>
Unrestricted funds				
General funds	<u>121,614</u>	<u>324,210</u>	<u>(307,940)</u>	<u>137,884</u>

18. Summary of funds

Summary of funds - current year

	Balance at 1 June 2020 £	Income £	Expenditure £	Balance a 31 May 2021 £
General funds	<u>137,884</u>	<u>139,106</u>	<u>(185,821)</u>	<u>91,169</u>

Summary of funds - prior year

	<i>Balance at 1 June 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance a 31 May 2020 £</i>
General funds	<u>121,614</u>	<u>324,210</u>	<u>(307,940)</u>	<u>137,884</u>

BARNES RUGBY FOOTBALL CLUB

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

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	13,728	13,728
Trade investments	1	1
Current assets	99,787	99,787
Creditors due within one year	(22,347)	(22,347)
Total	<u>91,169</u>	<u>91,169</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	1,422	1,422
Trade investments	1	1
Current assets	143,463	143,463
Creditors due within one year	(7,002)	(7,002)
Total	<u>137,884</u>	<u>137,884</u>