
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 12, - 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)
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. Macdonald

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	<u>39,973</u>	<u>39,973</u>

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

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
	<u>99,133</u>	<u>99,133</u>

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>

7. Analysis of expenditure on charitable activities

Summary by fund type

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

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

8. Analysis of expenditure by activities

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Direct costs	<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	295,068	12,872	307,940

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

	<i>2021 £</i>	<i>2020 £</i>
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

	<i>Plant and machinery £</i>
Cost or valuation	
At 1 June 2020	51,000
Additions	17,650
	<u>68,650</u>
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
	<hr/>
<i>At 31 May 2020</i>	1,422
	<hr/>

12. Fixed asset investments

	Trade investments £
Cost or valuation	
At 31 May 2021	1
	<hr/>
Net book value	
At 31 May 2021	1
	<hr/>
<i>At 31 May 2020</i>	1
	<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	137,884	139,106	(185,821)	91,169

Statement of funds - prior year

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

18. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

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	91,169	91,169

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	137,884	137,884