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**BARNES RUGBY FOOTBALL CLUB**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2022**

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## BARNES RUGBY FOOTBALL CLUB

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## BARNES RUGBY FOOTBALL CLUB

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

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**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

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## **BARNES RUGBY FOOTBALL CLUB**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2022**

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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.

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## **BARNES RUGBY FOOTBALL CLUB**

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

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#### **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.

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## **BARNES RUGBY FOOTBALL CLUB**

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

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#### **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.

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## BARNES RUGBY FOOTBALL CLUB

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

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#### Statement of Trustees' responsibilities

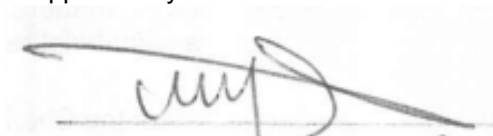
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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## **BARNES RUGBY FOOTBALL CLUB**

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

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#### **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.



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**BARNES RUGBY FOOTBALL CLUB**

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

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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

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**BARNES RUGBY FOOTBALL CLUB**

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

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	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Donations and legacies	4	209,551	209,551	39,973
Charitable activities	6	129,477	129,477	99,133
<b>Total income</b>		<u>339,028</u>	<u>339,028</u>	<u>139,106</u>
<b>Expenditure on:</b>				
Charitable activities	7	314,913	314,913	185,821
<b>Total expenditure</b>		<u>314,913</u>	<u>314,913</u>	<u>185,821</u>
<b>Net movement in funds</b>		<u>24,115</u>	<u>24,115</u>	<u>(46,715)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		91,169	91,169	137,884
Net movement in funds		24,115	24,115	(46,715)
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible assets	11	23,788	13,728
Investments	12	1	1
		<u>23,789</u>	<u>13,729</u>
<b>Current assets</b>			
Debtors	13	39,739	5,186
Cash at bank and in hand		128,923	94,601
		<u>168,662</u>	<u>99,787</u>
Creditors: amounts falling due within one year	14	(77,167)	(22,347)
<b>Net current assets</b>		<u>91,495</u>	<u>77,440</u>
<b>Total assets less current liabilities</b>		<u>115,284</u>	<u>91,169</u>
<b>Net assets excluding pension asset</b>		<u>115,284</u>	<u>91,169</u>
<b>Total net assets</b>		<u>115,284</u>	<u>91,169</u>
<b>Charity funds</b>			
Restricted funds	17	-	-
Unrestricted funds	17	115,284	91,169
<b>Total funds</b>		<u>115,284</u>	<u>91,169</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 Trustees on 17 December 2022 and signed on their behalf by:

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**BARNES RUGBY FOOTBALL CLUB**

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

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.....  
**A Pickering**  
Trustee

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

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## BARNES RUGBY FOOTBALL CLUB

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

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#### 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.

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## BARNES RUGBY FOOTBALL CLUB

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

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#### 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.

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## BARNES RUGBY FOOTBALL CLUB

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

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#### 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

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

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## BARNES RUGBY FOOTBALL CLUB

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

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#### 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**

<b>Profit and loss account</b>	<b>2022</b>	<b>2021</b>
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
<b>Balance Sheet</b>		
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



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**BARNES RUGBY FOOTBALL CLUB**

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

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**6. Income from charitable activities**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Players subscriptions	129,475	<b>129,475</b>
Bank interest	2	<b>2</b>
	<u>129,477</u>	<u><b>129,477</b></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**

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

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**BARNES RUGBY FOOTBALL CLUB**

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

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**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>
Direct costs	303,402	11,511	<b>314,913</b>

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

**Analysis of direct costs**

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

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**BARNES RUGBY FOOTBALL CLUB**

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

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

**Analysis of direct costs (continued)**

	<i>Direct costs 2021 £</i>	<i>Total funds 2021 £</i>
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/>	<hr/> 179,716 <hr/>

**Analysis of support costs**

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

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**BARNES RUGBY FOOTBALL CLUB**

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

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**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**

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

**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.

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BARNES RUGBY FOOTBALL CLUB

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

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11. Tangible fixed assets

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

12. Fixed asset investments

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

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## BARNES RUGBY FOOTBALL CLUB

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

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#### 13. Debtors

	2022 £	2021 £
<b>Due within one year</b>		
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 £	2021 £
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 £	2021 £
<b>Financial assets</b>		
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.

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**BARNES RUGBY FOOTBALL CLUB**

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

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**17. Statement of funds**

**Statement of funds - current year**

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

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

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**BARNES RUGBY FOOTBALL CLUB**

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

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**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	23,788	<b>23,788</b>
Trade investments	1	<b>1</b>
Current assets	168,663	<b>168,663</b>
Creditors due within one year	(77,167)	<b>(77,167)</b>
<b>Total</b>	<u>115,285</u>	<u><b>115,285</b></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)
<b>Total</b>	<u>91,169</u>	<u>91,169</u>