
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 was 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 (Barrow 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><u>102,409</u></u>	<u><u>102,409</u></u>	<u><u>115,284</u></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
		11,530	23,789
Current assets			
Debtors	13	2,728	39,739
Cash at bank and in hand		165,865	128,923
		168,593	168,662
Creditors: amounts falling due within one year	14	(77,713)	(77,167)
Net current assets		90,880	91,495
Total assets less current liabilities		102,410	115,284
Net assets excluding pension asset		102,410	115,284
Total net assets		102,410	115,284
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	102,410	115,284
Total funds		102,410	115,284

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
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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 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/>
<i>Total 2022</i>	209,551	209,551	
	<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 2023 £	Total funds 2023 £	<i>Total funds 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
	<hr/> 325,085 <hr/>	<hr/> 325,085 <hr/>	<hr/> 303,402 <hr/>
<i>Total 2022</i>	<hr/> 303,402 <hr/>	<hr/> 303,402 <hr/>	

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	<u>2,250</u>	<u>2,000</u>

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>
At 31 May 2022	<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>
At 31 May 2022	<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	<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	102,410	102,410

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	115,285	115,285












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
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Signature Date: 2023-10-18 - 22:06:45 GMT - Time Source: server- IP address: 148.252.141.73
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-  Signer andrewjamespickering@gmail.com entered name at signing as Andrew Pickering
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-  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
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