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**BARNES RUGBY FOOTBALL CLUB**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2024**

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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 2024

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**Trustees** M Whitfield, Club Chairman  
AJ Pickering  
D Doonan

**Charity registered  
number** 1168231

**Principal office** Queen Elizabeth Walk  
London  
SW13 9SA

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

**Bankers** HSBC  
593-599 Fulham Road  
London  
SW6 5UA

**Solicitors** Russell Cooke LLP  
2 Putney Hill  
London  
SW15 6AB

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## BARNES RUGBY FOOTBALL CLUB

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2024

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

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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

#### **Background**

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

#### **Objectives and activities**

##### **a. Objectives and aims**

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

##### **Activities**

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

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

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

##### **b. Public benefit**

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

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

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## BARNES RUGBY FOOTBALL CLUB

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

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#### Achievements and performance

##### a. Charitable activities

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

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

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

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

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

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

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

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

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

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**Financial review**

**a. Going concern**

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

**b. Reserves policy**

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

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

**c. Principal funding sources**

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

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

**d. Investment policy and objectives**

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

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

**Structure, governance and management**

**a. Constitution**

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

**b. Methods of appointment or election of Trustees**

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

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

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**Structure, governance and management (continued)**

**c. Organisational structure and decision-making policies**

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

**Statement of Trustees' responsibilities**

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

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



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**M Whitfield**

Date: 02/12/2024

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## BARNES RUGBY FOOTBALL CLUB

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

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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 2024.

#### Responsibilities and Basis of Report

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

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

#### Independent Examiner's Statement

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

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



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**BARNES RUGBY FOOTBALL CLUB**

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

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Signed:



Dated: 02/12/2024

Benjamin Burch

ACA

Randall & Payne LLP  
Shurdington Road  
Cheltenham  
Gloucestershire  
GL51 4GA

# BARNES RUGBY FOOTBALL CLUB

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

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

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

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

# BARNES RUGBY FOOTBALL CLUB

## BALANCE SHEET AS AT 31 MAY 2024

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

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

Andrew Pickering  
 Andrew Pickering (Dec 2, 2024 12:05 GMT)  
 .....

**AJ Pickering**

Date: 02/12/2024

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

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

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

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

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

**2.2 Income**

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

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

**2.3 Expenditure**

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

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

All expenditure is inclusive of irrecoverable VAT.

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

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**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.

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## BARNES RUGBY FOOTBALL CLUB

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

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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

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations including gift aid	164,650	<b>164,650</b>	191,323
	<hr/>	<hr/>	<hr/>
Total 2023	191,323	191,323	
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## BARNES RUGBY FOOTBALL CLUB

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

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

# BARNES RUGBY FOOTBALL CLUB

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

### 6. Income from charitable activities

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

### 7. Analysis of expenditure on charitable activities

#### Summary by fund type

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

### 8. Analysis of expenditure by activities

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



# BARNES RUGBY FOOTBALL CLUB

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

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

#### Analysis of direct costs

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

# BARNES RUGBY FOOTBALL CLUB

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

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

#### Analysis of support costs

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

### 9. Independent examiner's remuneration

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

### 10. Trustees' remuneration and expenses

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

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

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**BARNES RUGBY FOOTBALL CLUB**

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

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**11. Tangible fixed assets**

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

**12. Fixed asset investments**

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

## BARNES RUGBY FOOTBALL CLUB

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

#### 13. Debtors

	2024 £	2023 £
<b>Due within one year</b>		
Trade debtors	2,900	600
VAT repayable	-	2,128
	<u>2,900</u>	<u>2,728</u>

#### 14. Creditors: Amounts falling due within one year

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

#### 15. Financial instruments

	2024 £	2023 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>174,327</u>	<u>165,865</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 £768 (2023: £823).

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

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

# BARNES RUGBY FOOTBALL CLUB

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

### 17. Statement of funds

#### Statement of funds - current year

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

#### Statement of funds - prior year

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

### 18. Summary of funds

#### Summary of funds - current year

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

#### Summary of funds - prior year

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

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**BARNES RUGBY FOOTBALL CLUB**

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

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**19. Analysis of net assets between funds****Analysis of net assets between funds - current period**

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

**Analysis of net assets between funds - prior period**

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











# Barnes Rugby Football Club - Accounts for signing

Final Audit Report

2024-12-02

Created:	2024-12-02
By:	Ryszard Szarszewski (admin@randall-payne.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAWj_LbUyffTIroOqwlfSHNgO5mP-AalXQ

## "Barnes Rugby Football Club - Accounts for signing" History

-  Document created by Ryszard Szarszewski (admin@randall-payne.co.uk)  
2024-12-02 - 10:53:29 AM GMT- IP address: 82.33.214.66
-  Document emailed to Andrew Pickering (andrewjamespickering@gmail.com) for signature  
2024-12-02 - 10:53:39 AM GMT
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✔ Agreement completed.

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