
BARNES RUGBY FOOTBALL CLUB

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

BARNES RUGBY FOOTBALL CLUB

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BARNES RUGBY FOOTBALL CLUB

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

Trustees M Whitfield, Club President
AJ Pickering
D Doonan

**Charity registered
number** 1168231

Principal office Queen Elizabeth Walk
London
SW13 9SA

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

Bankers HSBC
593-599 Fulham Road
London
SW6 5UA

Solicitors Russell Cooke LLP
2 Putney Hill
London
SW15 6AB

BARNES RUGBY FOOTBALL CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

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

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

Charity name

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

BACKGROUND

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Activities

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

Public benefit

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

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

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

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

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

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

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

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

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

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

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

BARNES RUGBY FOOTBALL CLUB

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

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

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

FINANCIAL REVIEW

Principal funding sources

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

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

Investment policy and objectives

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

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

Reserves policy

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new Trustees

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

Organisational structure

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10247798(England and Wales)

Registered Charity number

1168231

Registered office

Queen Elizabeth Walk
Barnes
London
SW13 9SA

Trustees

M Whitfield (Club President)
AJ Pickering
D Doonan

BARNES RUGBY FOOTBALL CLUB

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

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Randall and Payne

Bankers

HSBC

Solicitors

Russell Cooke LLP

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

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

Michael Whitfield

M Whitfield

(Chair of Trustees and Club President)

Date: 27/01/2026

BARNES RUGBY FOOTBALL CLUB

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

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

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

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

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

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

BARNES RUGBY FOOTBALL CLUB

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

Benjamin Burch

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

Dated: 03/02/2026

Benjamin Burch

ACA

Randall & Payne LLP

Shurdington Road

Cheltenham

Gloucestershire

GL51 4GA

BARNES RUGBY FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2025

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

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

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

BARNES RUGBY FOOTBALL CLUB

BALANCE SHEET AS AT 31 MAY 2025

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

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

Andrew Pickering
[Andrew Pickering \(Jan 28, 2026 08:26:18 GMT\)](#)

A Pickering
 (Club Treasurer)
 Date: 28/01/2026

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

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK (FRS 102) and the Charities Act 2011.

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

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

2.2 Income

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

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

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

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

2. Accounting policies (continued)**2.4 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

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

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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

2.9 Fund accounting

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

BARNES RUGBY FOOTBALL CLUB

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

3. Critical accounting estimates and areas of judgement

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

Critical accounting estimates and assumptions:

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

4. Income from donations and legacies

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

BARNES RUGBY FOOTBALL CLUB

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

5. Investments: Subsidiary undertaking

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

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

BARNES RUGBY FOOTBALL CLUB

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

6. Income from charitable activities

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

7. Analysis of expenditure on charitable activities

Summary by fund type

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

8. Analysis of expenditure by activities

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

BARNES RUGBY FOOTBALL CLUB

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

BARNES RUGBY FOOTBALL CLUB

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

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

9. Independent examiner's remuneration

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

10. Staff costs

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

BARNES RUGBY FOOTBALL CLUB

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

10. Staff costs (continued)

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

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

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

11. Trustees' remuneration and expenses

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

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

12. Tangible fixed assets

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

BARNES RUGBY FOOTBALL CLUB

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

13. Fixed asset investments

	Trade investments £
Cost or valuation	
At 31 May 2025	<u>1</u>
Net book value	
At 31 May 2025	<u>1</u>
At 31 May 2024	<u>1</u>

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	9,380	2,900
	<u>9,380</u>	<u>2,900</u>

15. Creditors: Amounts falling due within one year

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

BARNES RUGBY FOOTBALL CLUB

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

16. Financial instruments

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

17. Key Management Personnel & Related Parties

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

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

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

BARNES RUGBY FOOTBALL CLUB

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

18. Statement of funds

Statement of funds - current year

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

Statement of funds - prior year

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

19. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

BARNES RUGBY FOOTBALL CLUB

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

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

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

Analysis of net assets between funds - prior year

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