

BARNES RUGBY FOOTBALL CLUB
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR TO 31 MAY 2020

Registered Company 10247798

Registered Charity 1168231

BARNES RUGBY FOOTBALL CLUB
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FOR THE YEAR TO 31 MAY 2020

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BARNES RUGBY FOOTBALL CLUB

REFERENCE AND ADMINISTRATIVE DETAILS

Company registration number	10247798
Charity registration number	1168231
The Board of Trustees	M Whitfield (Club Chairman) AJ Pickering R Orr (Resigned 18 June 2019) D Doonan
Registered office and principal address	Queen Elizabeth Walk London SW13 9SA
Bankers	HSBC 593-599 Fulham Road London SW6 5UA
Solicitor	Russell Cooke LLP 2 Putney Hill London SW15 6AB
Independent examiner	JS2 Limited One Crown Square Woking Surrey GU21 6HR

BARNES RUGBY FOOTBALL CLUB

TRUSTEES' REPORT

FOR THE YEAR TO 31 MAY 2020

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 2020.

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.

This report is therefore the fourth presented by the trustees

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

Public benefit

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

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

BARNES RUGBY FOOTBALL CLUB

TRUSTEES' REPORT

FOR THE YEAR TO 31 MAY 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The truncated 2019/20 season/year was proving to be a good season for the senior section of the club with the 1st XV having remained in National League 2. The truncation was caused by Covid-19 and the Trustees address the impact of the pandemic in more detail below.

The other teams had largely successful seasons, both in terms of competitiveness and participants. The season also saw continued significant growth and diversification in the ladies section with a successful focus on attracting new players to the game. This was assisted by the running of several Rugby Football Union sponsored Inner Warrior events.

The junior section continues to advance with higher numbers of attendees to take advantage from the coaching and club facilities, all of which have a growing reputation. The large and growing number of enthusiastic volunteers who run the club and engage so professionally puts Barnes RFC in an enviable position.

In addition to the playing side, and as a result of the growth of the club, the upgrade of the clubs on field and off field facilities have continued to make it more accessible, usable and more attractive to the local community, as well as providing sustainable facilities for Barnes Rugby Football Club for many years to come.

Covid-19

The greatest impact on the club of the Covid-19 pandemic was the loss of a much loved member Gary Garrett who contracted the virus and tragically passed away following a short battle. The galvanizing effect on the club was truly memorable and over £150,000 was raised for NHS Charities through a world wide weightlifting initiative. The reach and impact of the initiative was truly inspiring.

Additionally the club utilized its catering facilities and volunteers to provide free meals to NHS staff at St Mary's hospital, Roehampton. Over 50 meals were provided one day a week to a truly thankful medical staff.

The lockdowns have perversely had a positive effect on the volunteer base with a large number of members engaging in a large range of club and wider community projects. The lack of activity for many members posed significant physical and mental health risks but the club community created a range of innovative activities to keep members active and connected.

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 club has recorded a profit for the year recouping prior year losses which were due entirely to a programme of extensive repairs to the clubhouse. Most of these repairs are expensed but will benefit the club for many years. The programme is substantially complete.

Covid-19

The club has been fortunate in that it has very few fixed costs and when the pandemic forced a total shutdown it was able to eliminate the majority of playing and operating costs whilst at the same time maintaining its subscription income with very few members choosing to cancel their subscriptions. The club did avail itself of a modest local authority grant but other than that has been entirely self sufficient and the Trustees feel very confident that as the sport emerges from lockdowns and other restrictions it is well placed to continue its thriving activities. As at the signing date the club had available funds greater than as at the financial year end.

BARNES RUGBY FOOTBALL CLUB

TRUSTEES' REPORT

FOR THE YEAR TO 31 MAY 2020

Investment policy and objectives

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

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

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 xx 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.

Preparation of the report

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 board of trustees on 18 February 2021 and signed on its behalf by:

M. Whitfield

Michael Whitfield
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

OF BARNES RUGBY FOOTBALL CLUB

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2020 as set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters which I am required to state to them in an independent examiners report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to any party other than the charity and charity's trustees as a body, for my examination, for this report, or for the statement I have given below.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

J.Speed

JOHN SPEED FCA FCIE

JS2 Limited
One Crown Square
Woking
Surrey
GU21 6HR

Date: 18 February 2021

BARNES RUGBY FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account) FOR THE YEAR TO 31 MAY 2020

		Total Funds 2020	<i>Total Funds 2019</i>
	Notes	£	£
Income from:			
Donations and legacies (including gift aid recoverable)	2	216,430	162,548
Charitable activities	4	107,656	98,227
Other trading activities		-	5,347
Investments: Bank interest		124	29
TOTAL INCOME		324,210	266,151
Expenditure on:			
Charitable activities	5	307,940	296,224
TOTAL EXPENDITURE		307,940	296,224
Net income/ (expenditure)		16,270	(30,073)
NET MOVEMENT IN FUNDS		16,270	(30,073)
Reconciliation of funds:			
Fund balances brought forward		121,614	151,687
Fund Balances carried forward		137,884	121,614

All income in the year and the prior year was unrestricted. There are no recognised gains or losses other than those shown in the Statement of Financial Activities.

All income and expenditure in the period derived from continuing activities.

BARNES RUGBY FOOTBALL CLUB
Registered Company number 10247798
BALANCE SHEET

AS AT 31 MAY 2020

	Notes	£	2020 £	£	2019 £
FIXED ASSETS					
Tangible assets	7		1,422		18,420
Investments	3		1		1
			<u>1,423</u>		<u>18,421</u>
CURRENT ASSETS					
Debtors	8	44,303		58,981	
Cash at bank		99,160		51,616	
Total Current Assets		<u>143,463</u>		<u>110,597</u>	
CREDITORS: amounts falling due within one year	9	(7,002)		(7,404)	
NET CURRENT ASSETS			<u>136,461</u>		<u>103,193</u>
NET ASSETS			<u><u>137,884</u></u>		<u><u>121,614</u></u>
FUNDS					
Unrestricted funds	10		137,884		121,614
			<u><u>137,884</u></u>		<u><u>121,614</u></u>

For the year ending 31 May 2020 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. They were approved and authorised for issue by the directors on 18 February 2021 and signed on their behalf by:-

M. Whitfield

Michael Whitfield, Trustee

1. ACCOUNTING POLICIES

1.1 Statutory 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.

1.2 Basis of accounting and preparation

These financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charity is a public benefit entity for the purposes of FRS 102 and therefore has also prepared the financial statements in accordance with the 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 (The FRS 102 Charities SORP) and the Charities Act 2011.

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the trustees have considered the impact of the Covid-19 outbreak which took hold just before the year end. Whilst the outbreak has caused normal operations of the charity to curtailed much of those operations were not significant providers of funds and members and donors have continued to pay their memberships in full.

The charity is fortunate to have a very low fixed cost base in comparison to similar charities and cash flow has remained positive throughout the period and will continue on a neutral basis until normal operations resume. Other than a modest local authority grant and the use of the furlough scheme for 2 members of staff the charity has not had to avail itself of any of the plethora of schemes available.

The charity therefore continues to adopt the going concern basis in preparing its financial statements

1.3 Income

Income is accounted for when it is probable that the income will be received and the amount can be measured reliably.

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.5 Fixed Assets and depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:-

Floodlights	33% Straight line
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1.6 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

BARNES RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR TO 31 MAY 2020

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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

1.9 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Association and which have not been designated for other purposes.

1.10 Areas of critical judgement & estimation

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.

2. INCOME FROM DONATIONS AND LEGACIES

	2020 £	2019 £
Corporate donations	-	3,524
Personal donations including gift aid	216,430	159,024
	216,430	162,548

3. INVESTMENTS: SUBSIDIARY UNDERTAKING

The Charity has a wholly-owned trading subsidiary undertaking, 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

	2020 £	2019 £
Profit and Loss Account		
Turnover	246,284	360,227
Cost of sales	(136,458)	(210,582)
Gross profit	109,826	149,645
Administration expenses	(131,259)	(213,348)
Interest receivable	392	4
Other operating income	21,340	77,622
Profit on ordinary activities before taxation	299	13,923
Tax on Profit	(315)	(213)
(Loss)/ profit on ordinary activities after donation and taxation	(16)	13,710

BARNES RUGBY FOOTBALL CLUB**NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR TO 31 MAY 2020****3. INVESTMENTS: SUBSIDIARY UNDERTAKING (continued)**

	2020 £	2019 £
Balance Sheet		
Fixed assets	11,444	12,803
Current assets	6,372	6,372
Creditors: amounts falling due within one year	(4,051)	(5,394)
Total assets less current liabilities	<u>13,765</u>	<u>13,781</u>
 Called up share capital	 1	 1
Retained profit and loss account	<u>13,764</u>	<u>13,780</u>
Shareholders' funds	<u>13,765</u>	<u>13,781</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2020 £	2019 £
Players subscriptions	107,656	96,202
Grants	-	2,025
	<u>107,656</u>	<u>98,227</u>

5. EXPENDITURE

	2019 £	2019 £
Staff costs (Gross salaries)	32,065	6,250
Direct costs:		
Coaching	68,217	90,193
Physiotherapy	30,399	28,022
Tournament costs	7,589	11,889
Pitch hire	31,893	42,820
Playing kit and equipment	32,464	31,167
Laundry	13,478	11,477
Travel and accommodation	19,648	29,054
Depreciation	16,998	16,998
Other direct costs	42,318	19,155
Other direct costs	<u>263,004</u>	<u>280,775</u>
Support costs:		
Governance:		
Independent examination	1,000	950
Other support costs:		
Accountancy	6,233	4,623
Legal and professional	1,831	950
Bank charges	3,299	2,580
Other support costs	508	96
Total support costs	<u>12,871</u>	<u>9,199</u>
Total costs	<u>307,940</u>	<u>296,224</u>

Direct costs include coaching, physiotherapy, pitch hire, playing kit and travel.

BARNES RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR TO 31 MAY 2020

6. 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. Trustee expenses incurred during the period totalled £7,797 to 1 Trustee, relating to travel and subsistence (2019: £12,106 to 1 Trustee).

Christy Pickering, the wife of Andrew Pickering, a Trustee, was paid £2,325 in the year (2019: £3,735) in her role as Fixture and Administration Secretary.

During the period the Charity received £172,952 in donations from its trustees (2019: £120,805). No conditions were attached to these donations which required the charity to alter the nature of any of the existing activities.

7. TANGIBLE FIXED ASSETS

	Floodlights £	Total £
Cost		
At 1 June 2019	51,000	51,000
Additions in the year	-	-
At 31 May 2020	51,000	51,000
Accumulated depreciation		
At 1 June 2019	32,580	32,580
Charge for the year	16,998	16,998
At 31 May 2020	49,578	49,578
Net book value		
At 31 May 2020	1,422	1,422
At 31 May 2019	18,420	18,420

8. DEBTORS

	2020 £	2019 £
Trade debtors	180	1,000
Accrued income	32,694	30,700
VAT recoverable	11,429	27,281
Amounts due from group undertaking (see Note 3)	-	-
	44,303	58,981

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accruals	7,002	7,404
	7,002	7,404

BARNES RUGBY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR TO 31 MAY 2020

10. FUNDS

	Unrestricted Funds 2020 £	<i>Unrestricted Funds 2019 £</i>
Brought forward	121,614	151,687
Net income/ (expenditure)	16,270	(30,073)
Carried forward	137,884	121,614