Registered number: 10247798
Charity number: 1168231

BARNES RUGBY FOOTBALL CLUB

(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2026

BARNES RUGBY FOOTBALL CLUB
(A Company Limited by Guarantee)

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BARNES RUGBY FOOTBALL CLUB

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2026

Trustees	M Whitfield, Club Chairman AJ Pickering D Doonan J Betteley (appointed 9 May 2026) C Williams (appointed 9 May 2026)
Company registered number	10247798
Charity registered number	1168231
Registered office	Queen Elizabeth Walk London SW13 5UA
Accountants	Randall and Payne LLP Chargrove House Shurdington Road Cheltenham Gloucestershire GL51 4GA
Bankers	HSBC 593-599 Fulham Road London SW6 5UA
Solicitors	Russell Cooke LLP 2 Putney Hill London SW15 6AB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2026

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 2026.

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).

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.

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 and visibilitiy in to the community. The club shares and promotes the core values of the sport's governing body of teamwork, respect, enjoyment, discipline and sportsmanship.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2026

The 2025/26 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 U15 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 and with local authorities on a range of initiatives to drive participation levels up in times of many other distracting activities. There is a particular focus on attracting players who are totally new to the game

Our Men's 1st XV for the fourth year in succession managed a top 4 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. Of particular importance to the club was the creation of a further mens adult team. The "Outriders" are made up largely of former youth players who have returned to the area post further education.

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.

Whilst all of this was going on the minis and juniors section continued to thrive in terms of participant numbers, performances and most importantly in terms of camaraderie. Hundreds of mini and junior players embarked on a number of tours nationally and internationally. The camaraderie and disciplines engendered for players of this age on a tour is an important part of their personal development.

Of particular note was the performance of the girls under 14's who having performed magnificently all season wrapped up the season by winning the Surrey girls cup in a tense final played at The Stoop, home of Harlequins. A very proud day for the players and supporters.

The 2025 2026 season was relatively quiet in terms of actual fund raising activities, with just over £3500 being raised for the Rugby Against Cancer charity and a similar number raised and spent to support those parents and children who would otherwise not be able to participate in rugby or rugby related activities, such as the aforementioned rugby tours at the end of the season.

Whilst there were no new areas of charity focus there was significant planning for future activities in the coming 2026-2027 season which include:

The Big Barnes Sleep, where several hundred will sleep on our playing pitches overnight to raise money for a homeless charity.
Community outreach to local schools that don't play rugby to encourage youngsters to take part in the sport.
A drive to double the funds raised to help the children of families in need of financial support so they can play rugby.

Supporting charity and the local community remain at the heart of what makes Barnes Rugby Club tick and we remain proud of our performance off the pitch

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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2026

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 showed a profit for the year bolstering the level of reserves allowing 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.

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 Trustees on 27 October 2026 and signed on their behalf by:

M Whitfield

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MAY 2026

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they 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 judgments 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 27 October 2026 and signed on its behalf by:

M Whitfield

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2026

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 2026.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors 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 Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts 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.

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 The Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: Dated: 27 October 2026

Benjamin Burch ACA

Randall and Payne LLP

BARNES RUGBY FOOTBALL CLUB

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MAY 2026

	Note	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Income from:				
Donations and legacies	4	**264,368**	**264,368**	*241,320*
Charitable activities	5	**134,969**	**134,969**	*147,589*
Total income		**399,337**	**399,337**	*388,909*
Expenditure on:				
Charitable activities	7	**368,566**	**368,566**	*372,680*
Total expenditure		**368,566**	**368,566**	*372,680*
Net movement in funds		**30,771**	**30,771**	*16,229*
Reconciliation of funds:				
Total funds brought forward		**112,542**	**112,542**	*96,313*
Net movement in funds		**30,771**	**30,771**	*16,229*
Total funds carried forward		**143,313**	**143,313**	*112,542*

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
(A Company Limited by Guarantee)
REGISTERED NUMBER: 10247798

BALANCE SHEET
AS AT 31 MAY 2026

	Note		2026 £		*2025 £*
Fixed assets					
Investments	12		**1**		*1*
			1		*1*
Current assets					
Debtors	13	**43,597**		*9,500*	
Cash at bank and in hand		**162,393**		*165,724*	
		205,990		*175,224*	
Current liabilities					
Creditors: amounts falling due within one year	14	**(62,677)**		*(62,683)*	
Net current assets			**143,313**		*112,541*
Total net assets			**143,314**		*112,542*
Charity funds					
Restricted funds	16		**-**		*-*
Unrestricted funds	16		**143,314**		*112,542*
Total funds			**143,314**		*112,542*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 27 October 2026 and signed on their behalf by:

AJ Pickering

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2026

1. General information

Barnes Rugby Football Club is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office addree 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 Companies Act 2006.

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.

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. Accounting policies (continued)

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.

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.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2026

4. Income from donations and legacies

	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Donations			
Sponsorship	177,800	**177,800**	*88,691*
Corporate	10,700	**10,700**	*-*
Personal	59,702	**59,702**	*152,629*
Gift aid recovered	16,166	**16,166**	*-*
	264,368	**264,368**	*241,320*
Total 2025	*241,320*	*241,320*	

5. Income from charitable activities

	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Player subscriptions	134,559	**134,559**	*147,395*
Bank interest	410	**410**	*194*
	134,969	**134,969**	*147,589*
Total 2025	*147,589*	*147,589*	

6. 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.

	2026	2025
	£	£
Turnover	550,567	554,584
Other income	0	580
Cost of raw materials and consumables	(392,743)	(417,508)
Staff costs	(63,751)	(45,869)
Depreciation	(1,359)	(1,359)
Other charges	(102,177)	(101,780)
	(9,463)	(11,352)

	2026	2025
	£	£
Fixed assets	3,290	4,649
Current assets	7,748	37,382
Creditors: amounts falling due within one year	(18,832)	(40,362)
Net current (liabilities)/assets	(11,084)	(2,980)
Total assets less current liabilities	(7,794)	1,669
Net assets	(7,794)	1,669
Capital and reserves	(7,794)	1,669

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2026 £	Total 2026 £	*Total 2025 £*
Direct and support costs	368,566	**368,566**	*372,680*
Total 2025	*372,680*	*372,680*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2026 £	Support costs 2026 £	Total funds 2026 £	*Total funds 2025 £*
Direct and support costs	362,696	5,870	**368,566**	*372,680*
Total 2025	*365,801*	*6,879*	*372,680*	

Analysis of direct costs

	Direct costs 2026 £	Total funds 2026 £	*Total funds 2025 £*
Staff costs	63,608	**63,608**	*62,553*
Travel and accomodation	16,778	**16,778**	*26,134*
Pitch hire	45,206	**45,206**	*56,447*
Coaching	63,377	**63,377**	*51,584*
Physiotherapy	38,629	**38,629**	*35,194*
Laundry	16,681	**16,681**	*16,041*
Adult tournament/ league entry fees	4,263	**4,263**	*3,979*
Other direct costs	41,802	**41,802**	*34,605*
Playing kit and equipment	38,240	**38,240**	*42,890*
Irrecoverable VAT	14,529	**14,529**	*12,666*
Charity project expenditure	-	**-**	*13,715*
Rugby equipment hire	436	**436**	-
Social events	149	**149**	*1,469*
Food and consumables	12,298	**12,298**	*8,524*
Outriders	6,700	**6,700**	-
	362,696	**362,696**	*365,801*
Total 2025	*365,801*	*365,801*	

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Support costs 2026 £	Total funds 2026 £	*Total funds 2025 £*
Other support costs	508	**508**	-
Accountancy and independent examination	4,652	**4,652**	*5,014*
Bank charges	298	**298**	*593*
Sundry expenses	412	**412**	*1,272*
	5,870	**5,870**	*6,879*
Total 2025	*6,879*	*6,879*	

9. Independent examiner's remuneration

	2026 £	*2025 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**2,500**	*2,325*

10. Staff costs

	2026 £	*2025 £*
Wages and salaries	**63,608**	*62,553*
	63,608	*62,553*

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

	2026 No.	*2025 No.*
Permanent staff	**3**	*3*

10. Staff costs (continued)

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 *(2025 - £NIL)*.

During the year ended 31 May 2026, no Trustee expenses have been incurred *(2025 - £1,463 to 1 Trustee for end of season dinner and golf day costs)*.

12. Fixed asset investments

	Trade investments £
Cost or valuation	
At 31 May 2026	**1**
Net book value	
At 31 May 2026	**1**
At 31 May 2025	*1*

13. Debtors

	2026 £	*2025 £*
Due within one year		
Trade debtors	**7,000**	*9,380*
Amounts owed by group undertakings	**35,490**	*120*
Prepayments and accrued income	**1,107**	-
	43,597	*9,500*

14. Creditors: Amounts falling due within one year

	2026 £	*2025* *£*
Trade creditors	**31,406**	*21,257*
Amounts owed to group undertakings	**20,187**	*32,316*
Other taxation and social security	**1,655**	*4,370*
Accruals and deferred income	**9,429**	*4,740*
	62,677	*62,683*

15. Financial instruments

	2026 £	*2025* *£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**162,393**	*165,724*

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2026

16. Statement of funds

Statement of funds - current year

	Balance at 1 June 2025 £	Income £	Expenditure £	Balance at 31 May 2026 £
Unrestricted funds				
Reserves	**112,542**	**399,338**	**(368,566)**	**143,314**

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 June 2024 £	*Income* £	*Expenditure* £	*Balance at 31 May 2025* £
Unrestricted funds				
Reserves	*96,313*	*388,908*	*(372,679)*	*112,542*

17. Summary of funds

Summary of funds - current year

	Balance at 1 June 2025 £	**Income** £	**Expenditure** £	**Balance at 31 May 2026** £
General funds	**112,542**	**399,338**	**(368,566)**	**143,314**

Summary of funds - prior year

	Balance at 1 June 2024 £	*Income* £	*Expenditure* £	*Balance at 31 May 2025* £
General funds	*96,313*	*388,908*	*(372,679)*	*112,542*

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	**Total funds 2026** £
Trade investments	1	**1**
Current assets	205,990	**205,990**
Creditors due within one year	(62,677)	**(62,677)**
Total	143,314	**143,314**

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2025 £	*Total funds 2025 £*
Trade investments	*1*	*1*
Current assets	*175,224*	*175,224*
Creditors due within one year	*(62,683)*	*(62,683)*
Total	*112,542*	*112,542*

19. Key management personnel and related party transactions

The key management personnel of the Charity comprise the Trustees ("Directors" for the purposes of the Companies Act). Trustees received no remuneration. No trustees expenses were incurred during the period (2025: £1,463).

Christy Pickering, the wife of Andrew Pickering, a Trustee was paid £4,285 (2025: £4,250) in her role as Fixture and Administration Secretary.

During the period the charity received £300 in donations from its Trustees (2025: £150,000). No conditions were attached to these donations which required the Charity to alter the nature of any of the existing activities.