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Joan Gaspart i Solves  
President del FC Barcelona



Welcome club members,

Once again you have our annual report, in which we outline the club's activities over the season and present the financial accounts for 2001-2002 for approval at the Controllers' Assembly.

Our sporting achievements have not been all we had hoped for this season and our members have the right to demand that we approach every competition we enter with a real chance of winning. We have virtually finished our planning for next season and we hope that we can take on the challenges ahead with a maximum of possibilities for success. Our various teams will begin the season full of optimism, but, as always, we will need the support of our fans, the best supporters in the World, whose backing gives our teams that extra push which so often makes the difference between winning and losing.

We have made a great effort this year to complete the process of professionalising the club, both in the management and the sporting fields.

This hasn't been a simple job as it has involved changing the traditions we have held to for more than 100 years. Within the professional framework of the club, it is the duty of the directors, who are directly elected by the members, to decide on the overall strategy and direction of the club, whilst the day-to-day running of the club is left in the hands of a team of executives, who act within the general outlines laid out by the directors. Our club can count on an enthusiastic and united team of workers who are dedicated to giving the best possible service to our members. It's a perfect team to face the future objectives of this club.

As far as our asset management is concerned, the new training ground, "Joan Gamper" is soon to become a reality, which is undoubtedly a great piece of news for our club. The building work is continuing apace and we hope to be able to use the facilities by the end of 2003, which for me will mean the successful fulfillment of one of the most important objectives I was set when I became President.

We have also been able to finish the process of updating our census, as laid down in the new statutes of the club. This has been a long term demand of our members and I'm sure that we are all proud that we have been able to complete the task.

I'd also like to take the opportunity here to remember all those people connected with the club who've left us this year, especially, if I may, a man who has holds a special place in our affections - Ladislau Kubala, a great player, who may no longer be with us, but whose memory stays on, even amongst those who were never lucky enough to see him play.

Hoping that this next season will bring us the triumphs we deserve, I leave you with my best wishes,

Visca El Barça !

1 Social area



Members' Representatives' Assembly. The membership approved the reform of the Statutes, last season's accounts and the new budget. It was generally agreed that the General Members' Representatives' Assembly, to be held in July 2001 would be fundamental for the future development of our Institution. Such important subjects as the reform of the Club's Statutes or the budget increase for the new season had to be submitted for the approval of the members chosen as Members' Representatives. The result was unanimous agreement and an important step in the history of FC Barcelona.

The Assembly was attended by 492 members chosen as Members' Representatives with voting rights. The accounts for the 2000-2001 season, with a profit of 1,047 million pesetas were approved by 397 votes in favour, 31 against and 53 abstentions.

The new budget for the 2001-2002 season, 25,660 million pesetas, an increase of about 8,000 million, was justified by President Gaspart with the argument that "we cannot miss the opportunities which others are taking. We can't lag behind". Members' Representatives as controllers approved these figures, which included an increase of 15% in the price of sea-



son tickets, with the possibility of a discount using the new "Seient Lliure" service

The other major point put before the Assembly, claimed by the President himself to be of "historic" importance, was the approval of the reform of the Statutes for the fifth time in the history of the Institution. We must remember that this proposal was put forward by the XXI Century Committee, presided over by Josep Lluís Vilaseca and formed by 10 jury members of recognised standing, among whom is the Secretary of the board, Josep M<sup>a</sup> Coronas. The Members' Representatives agreed that the presidential term of office should be 4 years, instead of the present 5 years and that the President may only stand once for re-election, that is to say, if required, a total of eight years

The updating of the census was also approved, up to the point where those members who used the ticket of one family member could add their name at no extra cost. At the same time, it was not deemed necessary for candidates for the presidency of the Club to present a banker's guarantee. In addition, the possibility that, in the future, publicity on shirts would be the responsibility of the Assembly and that the approval of two thirds of this Assembly would be required to convert the Club into a limited company.

### Members' Representatives

The draw for the members to be Members' Representatives to represent the members at the Ordinary and Extraordinary General Assemblies during the 2002-2003 and 2003-2004 seasons took place on 9th May last. The event took place in the presence of Joseph Maria Coronas, the secretary and spokesman for the board, Sixte Cambra, the members' ombudsman, a professor from the University of Barcelona and a notary.

The draw was done by a computerised process which guarantees the participation of the complete census of all members of the Club, the random nature of the draw and equality of opportunities for all those eligible.

To be chosen as a Members' Representative you must be over 18 and have been a member for at least one year. They are chosen by draw, taking into account the number of existing members on the last day of the previous fiscal year, that is to say, 30th June 2001, which in this case was 104,298. The oldest members and some members chosen by the board are also added to the result of this draw,. In total, there are 3,110 Members' Representatives. The breakdown is as follows: 2.423 by draw, 629 by number of years as members, 20 as components of the board, 4 ex-presidents, 4 as members of the Disciplinary Committee, 5 as members of the Economic Committee and 25 designated by the board.



**1 Social area**

**Updating of the Census**

As was advertised at the time, and thanks to the new Statutes of the Club, which were approved by the General Assembly last year, the census of the Club has been updated without implying any extra cost for those involved. Members have been able to change the name on their membership card and season ticket free of charge.

The specific cases who have had their application to make these changes to their season ticket accepted, that is to say, those members who expressed a wish to do so, those who didn't have documentation pertaining to the card holder or because the card holder was deceased, total 6,580 members. The changes to the card holders names are the following:

Supporters' Clubs and Companies	2.127
Season tickets.....	709
Member and Season ticket.....	3.541
No documentation.....	203
.....	_____
<b>Total.....</b>	<b>6.580</b>

**Previous campaigns for updating card holders:**

1994.....	1.011
1996.....	1.234
1998.....	2.469*
1999.....	943*
2000.....	1.079*

\*In these campaigns credit facilities were made available.





#### Recognition of the veteran members

El Palau de la Música Catalana was the incomparable setting to pay homage to our veteran members, those who, as the President Joan Gaspart said, are the living history of the Club and whose unerring support can be interpreted as feelings which never die.

The Directors of the Club gave the first thousand members of the Club a card which accredits them as Senators of FC Barcelona. This card was given out on the stage to the oldest current member of the Club: Miquel Botey, a member since November 1917. After that, the members who had most recently joined the group of the first 200 members received a

medal and a diploma which accredited them as new Honoured Members of the Institution.

Another of the events of the day was the warm recognition offered to the figure of Joan Gamper as the instigator and founder member of Barcelona Football Club. The Gamper family, who agree completely with the new Statutes, gave the membership card bearing the number 1 to the Institution. In turn, Manel and Emma Gamper, grandchildren of our beloved founder, in the company of their families, received a diploma which recorded their grandfather's position as Founder Member which, on the express wishes of the family, will remain hereafter in the Club's Museum.

1 Social area



### Seient Lliure. Barça in everyone's grasp

The new "Seient Lliure" service began this season and has been well received. Since the first official match of the season the season ticket holders with a numbered seat have been able to give up their places on those days they have not been able to attend a match to another Barcelona supporter who wanted to go. This service is available directly from the Club itself, through the ticket offices, from the Members' Services office and via the network of more than 1,400 ServiCaixa ATMs.

Members who have given up their tickets during this first season of the Seient Lliure service have saved an average of 30% on the cost of the season. A total of 9,547 season ticket holders, which represents 12% of those with a numbered seat at Camp Nou, have already used this service at least once and 7,504 have managed to sell their seat at least once. 59.79% of the tickets made available have been sold during this first season of the "Seient Lliure" service.

How can you take advantage of the "Seient Lliure" service?

- 1) By going to the Club ticket offices and the Members' Services office with your Club membership card.
- 2) Via the terminals of the ServiCaixa network.
- 3) By phoning 902.350.505
- 4) Through the new Club website (fcbarcelona.com) as from September 2002





1 Social area



Planet Football: Barça is the star of the world football showcase  
Barça was one of the great attractions of Planet Football, the international football fair held in Barcelona last February. It was the first time that an event of this type had been organised and our Club was up there with the best of them with a stand of 670 m<sup>2</sup>, which was one of stars of the show.

One of the great attractions of our stand was the 150 m<sup>2</sup> of artificial grass on which children had to race between two poles. The winners each took away a fo-

otball as a prize. At the same time, a 4 m x 3 m screen showed images of our first team players, interesting features of the changing rooms and everything that happens inside before the start of a match. Special moments of passion, emotion and intensity.

The participation of first team footballers signing autographs and chatting with the fans was one of the most memorable aspects of the fair for the public.

Various big names of world and Spanish football, among them an important delegation from G-14, visi-



ted the Club stand and were impressed by its spectacular nature.

Planet Football, an initiative led by Jaume Llauredó, President of the Forum Samitier, was visited by more than 400,000 people.

The photographs capture various moments of this showcase of world football.

Christmas, Sport and Barça  
 Tying in with the Christmas festivities the traditional "Christmas, Sport and Barça" was held, an event which combines a wide range of sports competitions for youngsters and gives the members and their relatives a chance to visit the Club on "Open Day". 24,300 people enjoyed visits to the Museum and to other parts of the Club.

As is also traditional, our Club celebrated Christmas with all those associated with the Institution.

1 Social area



Award of insignias

During the year, the Hall next to the Museum has been witness to one of the most moving events staged by our Club: the awarding of silver and gold insignias to those who have been members for 25 and 50 years respectively. These institutional events have a great sentimental value for both sides, given that the Club is proud of its most faithful members who are likewise delighted to receive an award which they will wear with pride for the rest of their lives. During the season 4,443 silver insignias, 265 gold insignias and 3 gold and diamond insignias, for those who have been members for 75 years were given out. The ceremony took place on the "Mercè Day" coinciding with the traditional events held on Camp Nou's "birthday".

Mercè Day events

On Mercè Day the Club celebrated the 44th birthday of the Stadium and awarded insignias to those who have been members for 75 and 50 years. Among other events was the award of the 2001 Barcelona Prize, set up by the *Associació Francesc Miró-Sans*, together with the Club, and which is divided into 3 categories: player, institution and journalism. The player honoured was Philip Cocu, for his consistency, discretion and honesty, the institution, was the Castellar del Vallès Supporters' Club in recognition of its 50th anniversary and the journalist, Albert Sanchis of the sports paper *Mundo Deportivo* in recognition of his "honesty and objectivity".



### Pensioners' Club

The number of retired members signed up for the Pensioner's Club increases year after year and there are already 450 members who are able to enjoy this lovely centre. This year there have been visits by the directors, by coaches Valero Rivera and Aíto García Reneses, Doctor Borrell and a number of former Club players. Also of note are the photographic exhibitions showing trips around Catalonia, visits to Museums in the city, to the Palau de la Música and the Liceu Opera House, bowls, dominoes and playing cards competitions, as well as the recent cookery competition, the winners of which all received prizes.

Emotional ceremony in memory of Ernest Lluch  
Before the league match against Real Valladolid, the Museum was the scene of a moving ceremony. It was to remember Ernest Lluch, an illustrious Barcelona supporter who lost his life in the year 2000. And what better way to do so than to exhibit in the Museum: his last membership card, one of his newspaper articles in which he talked about his beloved Barça, his tie in Barcelona colours – which he used to wear on important match days – and a photograph from the time when he was Minister for Health and he came down to the changing rooms of the Zorilla Stadium to celebrate the League title with the players. It was against Valladolid that the famous phrase "Urruti, I love you" was coined.

1 Social area



2002: Samitier Year

During 2002, the hundredth anniversary of the birth of Josep Samitier, the Club has played host to various celebratory events to commemorate this historic date. Talks, lectures, public acts of recognition, exhibitions and even a tongue in cheek story which relates the story of his life, have been some of the activities organised to commemorate the mythical Barcelona player.

On the day when he would have celebrated his 100th birthday, a floral tribute was paid to the popular "grasshopper man" who worked in our Club as a footballer, a trainer and football advisor. There was also a

ceremony of institutional recognition which took place in the Saló de Cent de l'Ajuntament de Barcelona, which demonstrates the affection which the public still have for *Sami*.

The Fòrum Samitier, with Jaume Llauredó at its head, has been the main promoter of this series of events, but during this season there have also been other debates which were not connected with the personal life of this legendary footballer. Here it is worth pointing out the interesting round table concerning the modification of the Club Statutes, involving Josep Lluís Vilaseca, President of the XXI Century Committee, Josep Maria



Coronas, Secretary of the Board, Joan M. Xiol, President of the Catalan Sport Tribunal and Joan Manuel Traiter, Head of Law at the University of Girona. "Barça and Legends" was another subject of debate which brought together around the same table Johan Cruyff, Manel Estiarte, the journalist Andreu Mercè Varela and former player Josep Valle.

The Fòrum Samitier also organised a conference on the Club's premises about corruption in Brazilian football. Senator Alvaro Dias, who has been one of the investigators of the Parliamentary Football Investigation Committee in Brazil held up our Club as "a model of

good organisation" and lamented the fact that corruption has led so many of his country's clubs to ruin.

Former president, Francesc Miró-Sans was also recognised by the Fòrum Samitier, who noted the important role of this historic Barcelona supporter in the construction of Camp Nou. Finally, using the Planet Football Fair as a backdrop, the Fòrum Samitier organised a debate concerning the role of ex-footballers at all levels of football management, with Iñaki Urdangarín, Andoni Zubizarreta, Manolo Sanchís and the Director General of our Club, Javier Pérez Farguell.

1 Social area



The Catalan National Team at our ground Camp Nou was the scene of two highly significant celebrations, in which our Club took part with its traditional enthusiasm and vocation, giving over our ground to the Federació Catalana and getting involved in the organisation of the games.

In both matches the attendance record for the Catalan National Team was broken. 60.500 spectators came to our stadium for the match against Chile, a number which we thought would be difficult to better. The second time the Brazil National Team stepped out onto the pitch at Camp Nou—the first time was for

our Centenary when members enjoyed a free match—96.700 spectators gathered in the stands, really an unbeatable number!

This festival of football converted these two matches at Camp Nou into a civic celebration which FC Barcelona feels very proud to have been part of.

The football itself was also a tremendous success, although the results were, on this occasion, not particularly good.



### Big Names in the Directors Box

This season, Directors Box has welcomed many personalities from all walks of life.

International sports personalities, political leaders and other popular names have had the opportunity to enjoy some of the matches played at our stadium. Among those of particular note were King Juan Carlos; The Dukes of Palma; the President of the Generalitat de Catalunya, Jordi Pujol; the Secretary General of PSOE, José Luis Rodríguez Zapatero; the Spanish National Team manager, José Antonio Camacho; and a former Club manager, Rinus Michels



1 Social area



#### New Members' Services Offices

On 24 November last, the same day as the League match against Athletic de Bilbao, members had two new offices dedicated to their needs located at the north and south goals. The idea is to improve the services available to members by making the offices more accessible. In addition, members can also use the Members' Services office situated at the main stand entrance, which is open from Monday to Friday and on match days two hours before kick-off.



#### The Children's Play Area

This season has seen a successful continuation of the children's play area, located at Gate 65 of Camp Nou. This service, free to members and their children is meant for children up to 9 years of age and can accommodate up to 25 children. The Play Area opens an hour before the start of the match and closes three quarters of an hour after the final whistle. The children spend their time in wonderful surroundings, and are looked after by the excellent personnel from the Fundació Pere Tarrés, an organisation devoted to the promotion of education through play, educational services, training and social relations.

#### Farewell, our friend Ventura

Francesc Ventura, Vice-President of the current Board and President of the social area left us, at the age of 70. Barcelona supporters have lost one of their greatest ambassadors.

His dedication to the social activities of the Club and, especially, to the world of the Supporters' Clubs, was fundamental from the beginning and more especially so in recent years. His presence in events of this nature and in other institutional activities always left the mark of his simple efficiency. An example for everyone.



They left us this season

Barça is a special Club which combines everyday reality with the sensitivity of our people. So every time a Barcelona supporter leaves us, a part of our history and our "raison d'être" goes with him/her. Our Club extends its condolences to the families and friends of all those members who have passed away this season. It is impossible to name everyone, but we should remember some former first team players like Domènec Balmanya, Francesc Calvet, Antoni Gràcia, Manuel Oro (he was the oldest living former player) and Joaquim Brugué, first team assistants Manuel Andreu and Martín Revuelta, ticket office employee Lluís Pérez, member of the statutory economic commission Albert Blayna and journalist Juan José Castillo.

Emotional farewell to a Legend: Ladislau Kubala  
Recently Ladislau Kubala left us. He was the most emblematic player of the post-war period, an institution in the Club, an authentic idol of the members, fans and just about the whole country.

The respect and admiration that all Barcelona supporters feel for Ladislau Kubala was clearly shown during his last farewell. The world of sport wished to pay its last respects by visiting his funeral chapel installed in the presidential zone of Camp Nou. More than 15,000 people visited the chapel in 4 hours, to pay their final homage to the best player in the history of our Club.

His fellow players from the team of the "Five Cups" accompanied him in the vigil and entered the church of Santa Tecla where the religious ceremony was held. Laszi was buried in the Corts cemetery, just a few metres from the Stadium which was constructed so that the Barcelona fans could enjoy his skill. A few hours later Camp Nou also paid its respects to the great legend during the Catalonia - Brazil match. A packed Camp Nou held an emotional and respectful minute's silence which moved the majority of the spectators. And so a day full of pain for Barcelona supporters came to a close. But his memory will never die.

Ladislau Kubala Stecz, was born in Budapest on 10 June 1927. He wore the Barcelona colours from 1950 to 1961 in 329 matches in which he scored 243 goals.



He won 4 Leagues, (1951-52, 52-53, 58-59 and 59-60), five Cups (1950-51, 51-52, 52-53, 56-57 and 58-59), a Copa Llatina (1952), two Inter-Cities Cups (1955-58 and 1958-60) and two Spanish Super Cups (1952 and 1953). He was also first team manager on two occasions, in 1962 and 1980 and in 1990 was elected President of the FC Barcelona Former Players Association. In the history of our Club in the 50's there is one team, that of the "Five Cups" and one name, Ladislau Kubala. His contribution was a landmark in all aspects of the development of our Club.

1 Social area

Barcelona Supporters' Clubs



The Supporters' Clubs Congress

The Barcelona Supporters' Clubs Congress held at the end of August was a great success, breaking all attendance records. A total of 1,900 supporters, representing 710 Supporters' Clubs, came together in a new location: The Palau de Congressos de Catalunya. This change of scene left everybody happy because of the comfort of the new premises and its proximity to Camp Nou, which allowed many supporters to walk over to the Stadium to enjoy the atmosphere prior to the match against Parma in the XXXIV Joan Gamper Summer Tournament.

During the Congress the Supporters' Clubs chose the Club to be responsible for organising the 2002 Supporters' Club Meeting. The following Clubs were candidates: The Granollers Supporters' Club and the «Visca el Barça» Supporters' Club from Santa Pola, in

the province of Alicante. The latter received a majority vote from the supporters present and, therefore, Santa Pola was named as the official venue for the Meeting the following year.





XXV World Supporters' Club Meeting.  
Ceuta and Barça together forever  
In the first week of September, the city of Ceuta hosted the XXV World Supporters' Clubs Meeting. This was a very special event since it was the Silver Jubilee of the Meetings, the first having been held in Montserrat. Clubs from all around mainland Spain and from different parts of the world got together in Ceuta. All the events were full of excitement and crowds.

Former Club player Hristo Stòitxkov gave the opening speech. President Joan Gaspart, who led the Club delegation, stated at the reception, in the presence of the President of the Autonomous City of Ceuta, that if Barça is more than a Club, then Ceuta is more than a city, not only because the distance from

the mainland, but also because the city is a crossroads of cultures, which has formed the character of its people.





1 Social area

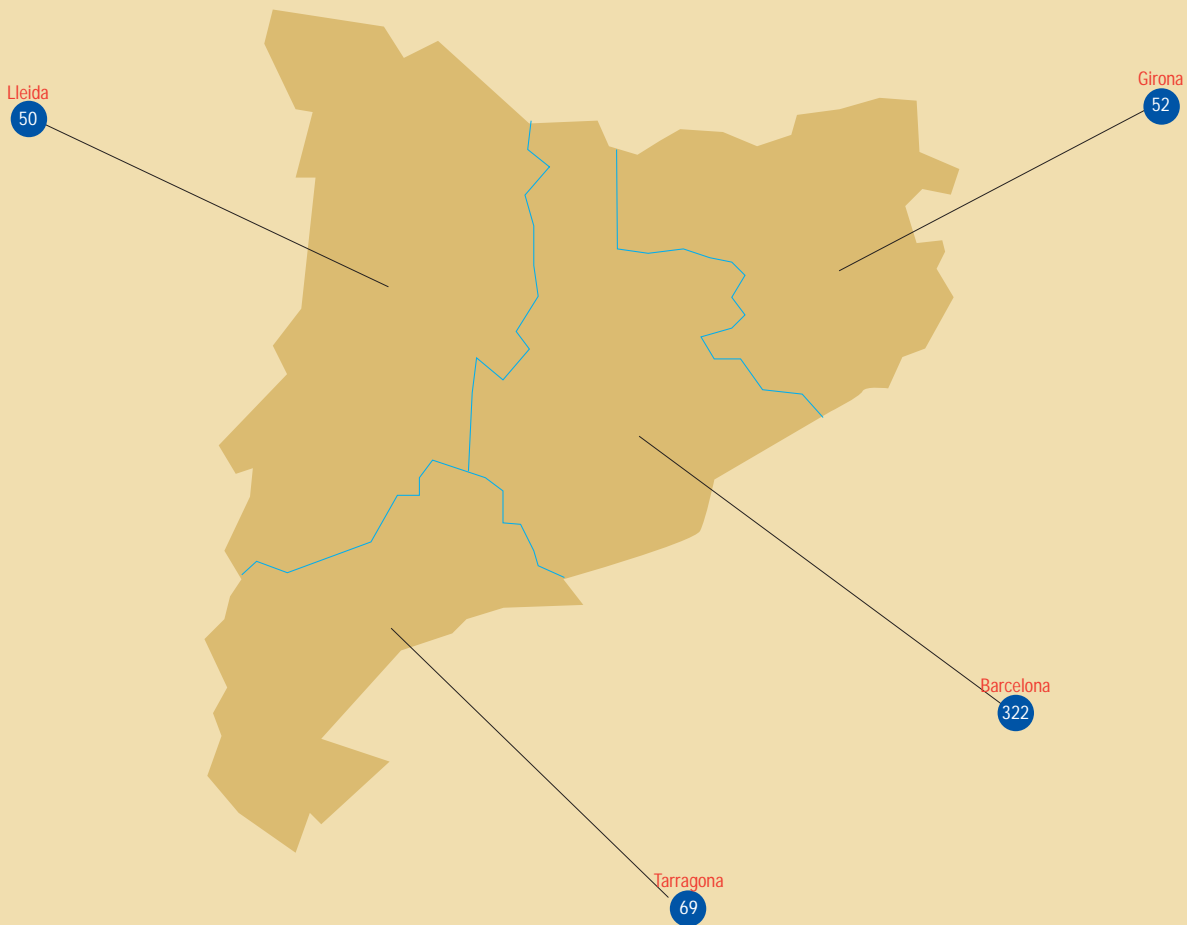
Barcelona Supporters' Clubs

Over 1.500 supporters' clubs

The club boasts more than 1.500 supporters' clubs worldwide. The Peña Barcelonista "Saviola" of the village of Alia (Cáceres) was the latest group to join the great family of Barça which demonstrates the vitality and the deep rooted associative life of our club. The constant growth of these organisations of support has seen an increase this season of 54 and reached the number of 1.504 supporters' clubs on the 30th of June

2002. Since the Peña Blaugrana de Cervelló become member 1.000 of our Supporter's Clubs at the end of the 1995-96 season, we have reached another symbolic figure for the Supporters' family. Without any doubt, a great reason for this spectacular evolution must be attributed to Nicolau Casaus, Honorary President of the Social Area and indisputable ambassador of the culé feeling.

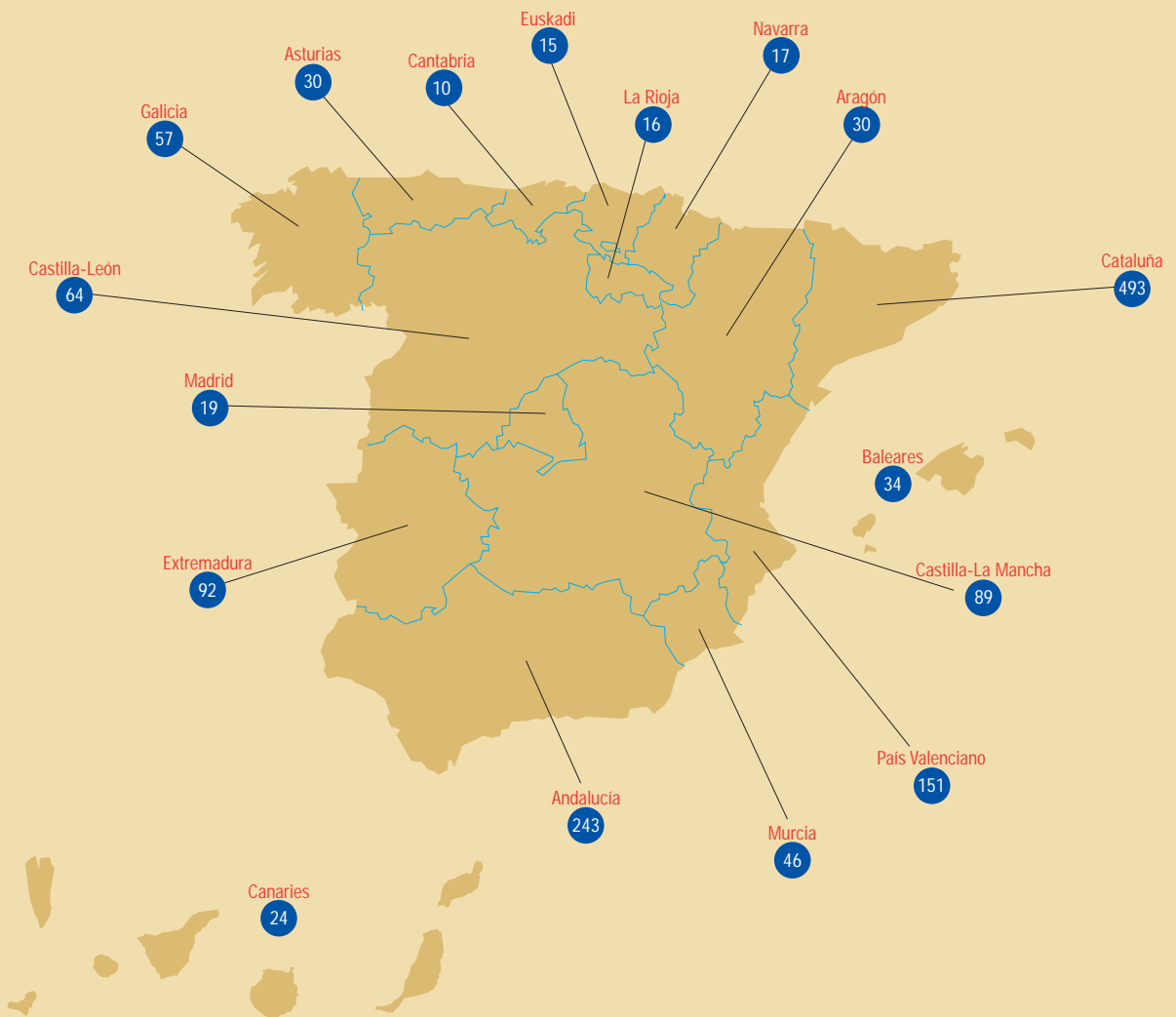
Catalonia 493



The distribution of Barcelona supporters' clubs nationwide with special concentration in Andalusia and the Valencia region underlines our appeal throughout the country. Season after season, the evolution in the number of supporters' clubs has been constant, as shown by the figures of the last twenty years. The first years in the

90s are the high point in this growth, with more than one hundred new clubs per season. This evolution has fallen off somewhat in recent years, but one must keep in mind that the majority of Catalan municipalities have at least one supporters' club, and thus the possibilities of growth are much greater in the rest of Spain or overseas.

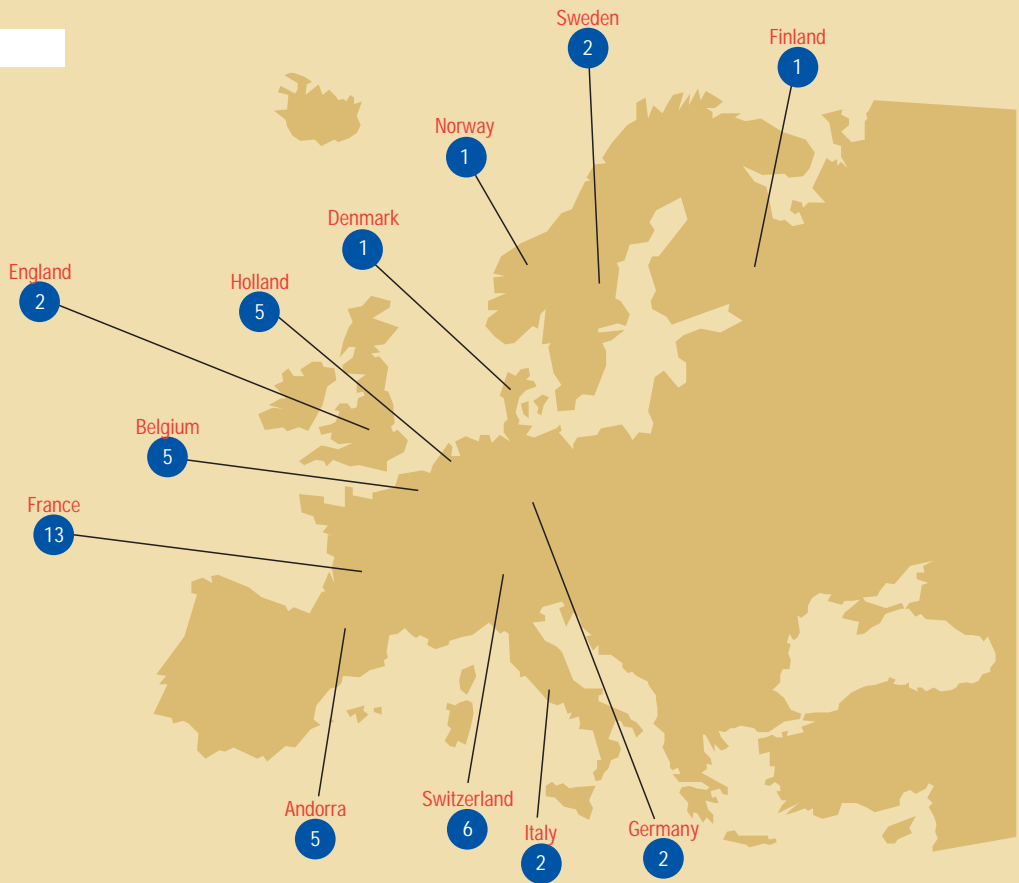
**Spain 937**



1 Social area

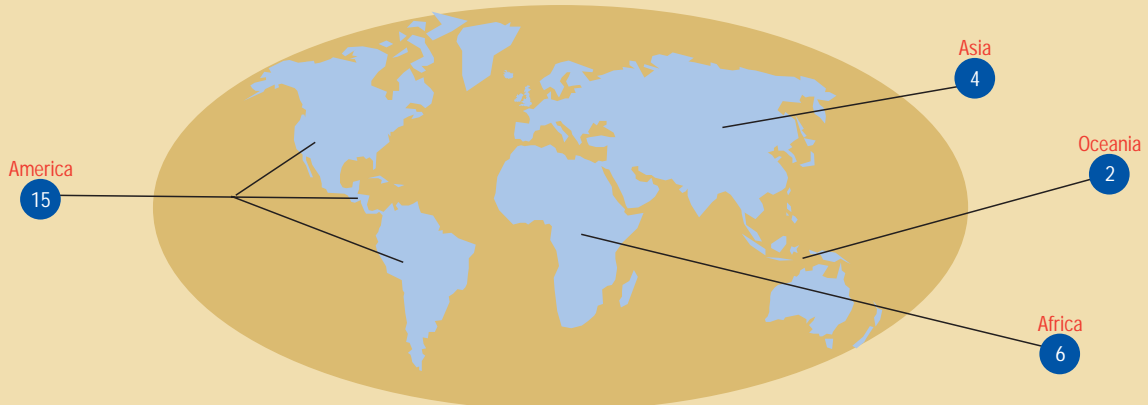
Barcelona Supporters' Clubs

Europe 45



Rest of the World 27

Internet 2





### The Consultative Council of Supporters' Clubs becomes more representative

The Consultative Council of Supporters' Clubs has completed its structure with the incorporation of new delegates, after the clubs themselves had been empowered to elect them directly through an electoral process held during the first quarter of 2002 in the different geographical regions. Following these elections a total of 24 delegates were named, representing the different clubs in the various regions, a figure which has been completed with the incorporation of seven delegates nominated by the President.

This is the first occasion on which the elections have been held in all the supporters' clubs in Spain and this has allowed the organisation to respond to fans' suggestions and needs and establish itself as a more representative entity. The delegates of the Consultative Council of Supporters' clubs are in charge of communicating the proposals of the members to the Club with the objective of further improving the services and attention which they receive.



Below are the names and regions of the delegates:

Joan Giménez (Vallès Oriental and Occidental); Pere Campí (Maresme); Jordi Abellán (Alt Penedès/Anoia/ Garraf); Pere Preixa (Girona); Josep Cos (Lleida and Andorra); Joan Páez (Barcelonès South); Ramon Mateu (Barcelonès North); Josep Guzmán (Barcelona city –western region); Pere Razzauti (Barcelona city –eastern region); Ramon Fibla (Tarragona South); Ramon Cucurull (Tarragona North); Rogeli Serra (Bages/Berguedà/Osona); Josep M. Profitós (Baix Llobregat); Miguel Márquez (Western Andalusia); Cristóbal Pecino (Eastern Andalusia); José Antonio Zubieta (Astúries/Cantàbria/ Basque country); Joaquín Estall (Valencia region); José Yamal Hawach (Canàry Islands); José Mayenco (Castille-La Mancha); Nicolás Pérez (Castille and Leon); Edmundo Bazo (Madrid Community); Juan Carrión (Múrcia Community); Josep Mas (Extremadura); Francisco de Castro (Galícia).



In the regions of the Balearic Islands, and Aragón/La Rioja/ Navarra, the delegations have remained vacant due to lack of candidates.

## Barcelona Supporters' Clubs

### Golden Jubilee

The Peña Barcelonista Solera, of Castellar del Vallés, has this season celebrated their 50th anniversary, the first supporters' club to do so, with a function which was attended by the president Joan Gaspart and the honorary president of the social area, Nicolau Casaus. This occasion coincided with the 13th Meeting of the Penyes Barcelonistas del Vallés, which was held on the same day in Castellar del Vallés.

Whilst on this subject, we would also point out the celebration of the 40th anniversary of the Peña Barcelonista de Alfaro (La Rioja) one of the oldest supporters' clubs outside Cataluña. This same season, three clubs have celebrated their silver jubilees: Peña Barcelonista of Granollers, the Peña Blaugrana Calderina of Caldes de Montbui and the Peña Blaugrana of la Roca del Vallés.

### Meetings and Congresses

Apart from the traditional anniversaries, the season has also seen a number of congresses and meetings of supporters' clubs, which have helped to further improve the relations between our members. These are the activities which have been held:

- III Meeting of Peñas Barcelonistas of Extremadura, in Zalamea la Serena (30/09/01)
- III Meeting of Peñas Barcelonistas of the Murcia region, in Las Torres de Cotillas (20/10/01)
- XI Congress of Peñas Barcelonistas of Asturias, in Gijón (30/11/01)
- II Meeting of Peñas Barcelonistas of Teruel, in Terol (23/02/02)
- V Congress of Peñas Barcelonistas of Andalucía, Ceuta and Melilla, at Punta Umbría (6/04/02)
- XV Meeting of Penyes Barcelonistes Pponent region, at Oliana (19/05/02)
- XII Meeting of Peñas Barcelonistas Galegas, at O'Grove (19/05/02)
- VI Meeting of Penyes Barcelonistes of the Comarques Gironines, at Bescanó (26/05/02)
- VII Meeting of Penyes of Garraf, Penedès and Anoia, at Capellades (26/05/02)
- VIII Meeting of Peñas Barcelonistas of Castille and León, at Cuéllar (26/05/02)
- X Meeting of Penyes Barcelonistes of the Maresme, at Tordera (01/06/02)
- I Meeting of Peñas Barcelonistas of the Comunidad Foral of Navarra, at Monteagudo (01/06/02)
- III Meeting of Penyes Barcelonistes of the Comarques of Tarragona, at l'Esplugu de Francolí (02/06/02)
- III Meeting of Penyes Barcelonistes of the Comarca d'Osona, at Manlleu (09/06/02)
- IV Meeting of Penyes Barcelonistes of the Comarques of Castelló, at Onda (15/06/02)
- II Meeting of Penyes Barcelonistes of Catalunya, at Manresa (16/06/02)
- IV Meeting of Peñas Barcelonistas the Murcia Region, at Cehegín (23/06/02)



Inauguration of the shield of the Peña Barcelonista of Cáceres, in the Camp Nou.



Joan Gaspart attended the Meeting of the Peñas Barcelonistas celebrated in O Grove.



Giant reproduction of the Club shield, at the XXV World Meeting.



Nicolau Casaus received in the President's area a distinction from the Peña Barcelonista of Ceuta.



VIII Meeting of the supporters clubs of Castille and Leon at Cuéllar.



I Meeting of supporters clubs of the Community of Navarre, at Monteagudo.



Parade of various supporters clubs of Catalunya.



Delivery of a commemorative record of the Peña Barcelonista of Mutxamel.



Joan Gaspart, at the V Congress of supporters clubs of Andalusia, at Punta Umbria.

1 Social area

## Barcelona Supporters' Clubs

New supporters' clubs formed this season

### July

PEÑA BARÇA OF ALFARA DEL PATRIARCA (Alfaro del Patriarca - Valencia )

PEÑA TORREORGAZ F.C. BARCELONA (Torreorgaz - Cáceres)

### August

PEÑA CANARIONES CULÉS (Las Palmas de Gran Canaria - Las Palmas)

PEÑA BARCELONISTA VILLALGORDO DEL JÚCAR (Villargordo del Júcar - Albacete)

PEÑA BARCELONISTA DE SERRADILLA (Serradilla - Cáceres)

PENYA BARCELONISTA «LA SAGRERA» (Barcelona)

### September

PEÑA CULTURAL BARCELONISTA «LA PILA» DE CARTAYA (Cartaya - Huelva)

PEÑA BARCELONISTA DE ALCAUDETE «EL OLIVO» (Alcaudete - Jaén)

PEÑA BARCELONISTA ALAGÓN (Alagón - Cáceres)

PEÑA BARCELONISTA TROBAJO DEL CAMINO (Trobaajo del Camino - León)

PEÑA BARCELONISTA VALVERDEÑA (Valverde del Caminio - Huelva)

PEÑA BARCELONISTA RIOLOBEÑA «NICOLAU CASAUS» (Riolobos - Cáceres)

PENYA BARCELONISTA «ALEDUA» (Llombai - Valencia)

PENYA BARCELONISTA «PLANA ALTA» (Grau de Castelló - Castellón)

PEÑA BARCELONISTA ALHAMEÑA (Alhama de Almería - Almería)

PEÑA BARCELONISTA DE NUEVA CARTEYA «VICENTE ALCALÁ VICEO» (Nueva Carteya - Córdoba)

### October

PENYA BLAUGRANA «RAHAL» (Real de Montroi - Valencia)

PEÑA BARCELONISTA «SOMOS BLAUGRANAS» (Las Palmas de G.Canaria - Las Palmas)

PEÑA BLAUGRANA DE ANDOAIN «KARRIKA-FORÇA BARÇA» (Andoain - Guipúzcoa)

PEÑA BARCELONISTA «7 CAÑOS» (Jimena - Jaén)

### November

PENYA BLAUGRANA «CA N'AMAT» (Abrera - Barcelona)

PEÑA BARCELONISTA «ANDRÉS INIESTA» DE FUENTEALBILLA (Fuentealbillla - Albacete)

PEÑA BARCELONISTA «NICOLAU CASAUS» DE RUBIÁN (Rubián - Lugo)

### December

PEÑA BARCELONISTA «LOS CULEGAS» DE GARACHICO (Garachico - Sta.Cruz de Tenerife)

PEÑA BARCELONISTA «LOS CULÉS» DE HUÉTOR-TAJAR (Huétor-Tajar - Granada)

PEÑA BARCELONISTA CABEZA LA VACA (Cabeza La Vaca - Badajoz)

PEÑA BARCELONISTA DE MONTEMOLÍN (Montemolín - Badajoz)

## January

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PENYA VALLBARÇA (Tavernes de la Valldigna - València)  
PEÑA BARCELONISTA DE MURCHANTE (Murchante - Navarra)  
PEÑA BARCELONISTA «NERTOBRIGA» (Fregenal de la Sierra - Badajoz)  
PENYA BARCELONISTA DE MAÇANET DE LA SELVA (Maçanet de la Seva - Girona)  
PEÑA BARCELONISTA DE GARRUCHA (Garrucha - Almería)  
PENYA BARCELONISTA DE MONTAVERNER (Montaverner - Valencia)  
PEÑA FC BARCELONA «JOAN GASPART» DE ALCOLEA (Alcolea del Río - Sevilla)

## February

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PEÑA BARC. «REAL SITIO» DE SAN FERNANDO DE HENARES (S.Fernando de Henares - Madrid)  
PEÑA DEL PESTIÑO AZULGRANA (Vélez de Benaudalla - Granada)  
PENYA BARCELONISTA «AMICS DE LLERONA» (Llerrona - Barcelona)  
PEÑA BARCELONISTA CISTIerna (Cistierna - León)

## March

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SAMBOU'S BARÇA FANS CLUB (Brikama Town - Gambia)

## April

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PEÑA BARCELONISTA DE VILLANUEVA DEL CAMPO (Villanueva del Campo - Zamora)  
PEÑA BARCELONISTA «33 RPM» DE ALBACETE (Albacete)  
PEÑA BARCELONISTA «NICOLAU CASAUS» DE ALGARINEJO (Algarinejo - Granada)

## May

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PEÑA BARCELONISTA GUIJUELO (Guijuelo - Salamanca)  
PENYA BARCELONISTA DE LA FNEC (Barcelona)  
PENYA BARCELONISTA DE NOVA YORK (Nova York - EUA)  
PEÑA BARCELONISTA «LAS MENAS» (Serón - Almería)  
PENYA BARCELONISTA «EL SABIO CULÉ» (Badalona - Barcelona)  
PEÑA BARCELONISTA DE CORTÉS (Cortés - Navarra)  
PEÑA BARCELONISTA «RIVALDO» DE SAN JUAN DEL PUERTO (S.Juan del Puerto - Navarra)  
PEÑA BARCELONISTA ALIANA «SAVIOLA» (Alía - Cáceres)

## June

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PENYA BLAUGRANA SA INDIOTERIA (Palma de Mallorca - Balears)  
PEÑA FC BARCELONA BENALÚA DE LAS VILLAS (Benalúa de las Villas - Granada)  
PENYA BLAUGRANA DE ST. JULIÀ DE CERDANYOLA (St. Julià de Cerdanyola - Barcelona)  
PENYA BARCELONISTA DE ALBATÀRREC «MARC'S» (Albatàrrec - Lleida)

2 The Foundation

### The Foundation

Since it was constituted eight years ago, the Fundació FC Barcelona has been an inexhaustible source of participation.

The numerous sporting, social and cultural activities which the Club carries out are the reflection of an club which has found the ideal vehicle to promote these initiatives with the participation of all our members.

The members and fans of Barça, on an individual level, give their unconditional support, but Catalan and Spanish companies are also keen to be involved in our club, well aware of the advantages such a relationship can bring. The first is to establish bonds with the immense Barcelona fan base and take advantage of a collection of services especially envisaged for the business world. The second is to advertise to the public their actions as an agent of social improvement by their belonging to the Fundació FC Barcelona.





#### Executive committee

During the last meeting, the Foundation's executive committee approved the balance and the profit and loss account, as well as the report of activities for 2001. In this meeting Joan Lacueva was officially named Managing Director of the Foundation.

This nomination is included in the plan to relaunch the Foundation as an organ to promote the sporting, cultural and social dimension of

our club. Felix Millet, vice-president of the Foundation, and Joan Lacueva himself reported on the programme of activities in the different areas of the Foundation and submitted for approval the budget for 2002. As from this season, the executive committee includes two new members: Jaume Llauradó, president of the Forum Samitier, and the ex- Barcelona basketball player, Juan Antonio San Epifanio - Epi.

2 The Foundation

Social activities



**Celebration of the 102nd anniversary**  
The 29th of November, the day on which the Club celebrates its anniversary, will every year be a day of celebration. The party organised by the Foundation of the Club celebrates our birthday and also serves an opportunity to thank those who have made this long 102 year road possible.

The first part of the activities centred on remembering the people who were committed to making the dream of the Stadium a reality. They were the Board of Directors presided over by Agustí Montal Galobart, the Board of Directors presided by Francesc Miró-Sans, the

Organizing Committee for the inauguration of the Stadium and the architects responsible for the building of Camp Nou.

On the esplanade of the Stadium a sculpture by the artist Rosa Serra was unveiled to recall the man behind the construction of Camp Nou, Francesc Miró-Sans, and this will always remain as testimony to the determination of the club to continue growing.

The second part of the celebrations were given over to those people and institutions which had helped the club throughout its history. The Club expressed its thanks to



#### Barça and the elderly, a joint project

This season the Foundation "La Caixa" and the Barcelona FC Foundation signed an agreement to establish a project to encourage the relationship between different generations and create voluntary workers to care for the elderly.

With the signing of this agreement, the two entities pledged themselves to improve social participation and the development of activities favouring inter-generational relations, whilst investing in the training of voluntary workers to participate in the various activities included in the agreement.

all those companies which collaborate with the Foundation and a number of distinctions were created to acknowledge and testify to the gratitude felt by the club to those people who, thanks to their history of service, or to their collaboration, were worthy of mention.

By unanimous agreement, the first commemorative medals of the Foundation of our Club were awarded to Presidents Enric Llaudet, Agustí Montal, Raimon Carrasco and Josep Lluís Nuñez. Martí Vergés, president of the Agrupació d'Exjugadors was also honoured, in the name of all those who have worn the club's shirt during our 102 year history.

This programme also includes the organisation of more than 40 conferences in the 170 recreational facilities which the "La Caixa" Foundation has throughout Catalonia. The conferences will be given by people related to our Club, who will talk about the past, present and future of Barça.

The agreement will run for four years during which FC Barcelona will receive from The "La Caixa" Foundation a total of 84.141,69 euros (14 million pesetas) divided into four yearly payments of 21.035,42 euros (3,5 million pesetas)

2 The Foundation

Social activities



C.E. Institut Guttmann- FC Barcelona  
 The Foundation supports the wheelchair basketball team of the Institut Guttmann, which plays in the Division of Honour of the F.E.D.M.F. National League. CE-Guttmann-FC Barcelona Asepeyo have improved their performance this year and reached a meritorious sixth position entering the group of best teams in Spain. The inclusion of the international player Carlos Olivares and the South African Richard Nortje have given a much more professional attitude to the team. We were the only Catalan team in the finals of the King's Cup, though luck was not with us and we were unable to celebrate a positive result.

International Day for the Handicapped  
 The Catalan Representatives Committee for the Handicapped (COCARMI) with the collaboration of the Foundation FC Barcelona, organised a series of acts to celebrate the International Day for the Handicapped. More than five thousand people took part in the parade arranged by the Special Olympics and COCARMI. Afterwards, in the Palau Blaugrana, the official speeches were given and the manifesto for non-discrimination of the handicapped was read. The session ended with a wheelchair basketball match, between Guttmann FC Barcelona and Fundosa (Madrid), enlivened by the Barcelona Dragons cheerleaders.



### Literary Prizes

The First "Café Baviera" Prize for short stories about Barça, organised by the radio programme Café Baviera, of RAC 1 radio jointly with the Foundation and the newspaper Mundo Deportivo, was a great success in terms of participation. The contest, for which a total of 251 works were presented, was won by the writer Josep M. Fonalleras with the piece *Three Trips in a Bus*, whilst the runner up was Lluís Codó i Plá with a tale entitled *The Boots of Samitier*. The Special Prize for members and Foundation members was given to club member Guiññem Torres for the story *Joan and Maria*.



### Barça on wheels

The Barça name is already on wheels and sponsors two one-seaters of the Gabord Competition team, driven by the Brazilians Tuka Rocha and Ricardo Zonta, who race in the Nissan Telefónica World Series championship, a new competition created by RPM Racing. The agreement between the Foundation and the Gabord team will mean the continued internationalisation of the Barça brand and the continuation of the pioneering spirit in new initiatives within the plan to look for new revenue sources, since the patronage of this project will mean a return of between 20% and 50% of the outlay for the sponsorship.



### Biography of our founder

Agustí Rodes i Catalá has published an extensive and interesting biography of the founder of our club. Titled *Joan Gamper, A Life Dedicated to FC Barcelona*, Agustí Rodes gives us the first document which reflects in a detailed and rigorous manner the life of Joan Gamper, a life which is doubtless unknown to the majority of Barcelona supporters. This work also gives an insight into Catalan society of the early years of the 20th century and provides an in-depth vision of the beginnings of our 100 year-old club. The photograph shows the author during the presentation of his work in the Directors Box.

2 The Foundation

La Masia





La Masia: creating both sportsmen and people  
A total of 61 boys between the ages of 12 and 18, belonging to various junior football and basketball teams, have taken advantage of the installations of the Barcelona Club residence. The director of La Masia, Joan Farrés, and a team of experienced teachers and educators continue to train these young people not just as top sportsmen, but as worthwhile members of society.

During the season a number of talks were given by personalities from the sports' world which have been of considerable use to the youngsters including Martí Vergés, Sigfrid García and Joan Rovira, members of the Club's Ex-players' Foundation.

#### Residents of La Masía. Season 2001-2002

Infant's A	Abraham Rodríguez, Carlos Coto, Marc Crosas, Adrián Estévez, Hugo López, Djong Mendy, Robert Franch, José Manuel Rueda
Cadet A	Sergio Agulló, Álvaro Cabeza, Rubén Andreu, Gabriel Santiago, José Manuel Casado, Fernando Pina, Gregorio Ciudad-Real, Jordi Cabratosa, Lluís Sastre, Marc Martínez, Francisco Montañés, Francisco José Borrego, Iván Sananselmo
Cadet B	Rafael Blázquez, Juan José Clausí, Franck Songo'o, Roger Giribet, Julio de Dios, Pau Torres, Llorenç Riera, Eloy Robles, Roger Franch, Víctor Vázquez
Juvenile A	Víctor Bravo, Gilbert Braz, Fco. Javier Peral, Jordi Mesalles, Josep M. Comadevall, Rubén Martínez, Jesús Rodríguez, Javier Bermúdez, Federico Bessone
Juvenile B	Carlos Zurita, David Corominas, Gabriel Mandy, Iván Carril, Rafael Gutiérrez, Marcelo Correia, Ramón Suárez, Antoni Coll, Víctor Besada, Jordi Xumetra, Jonathan Carril
Basketball	Asier García (Infantil), Lamin Sima (Infantil), Jonathan Llorach (Infantil), Raimon Puyol (Cadet A), Albert Fontet (Cadet A), Miguel Ángel García (Júnior B), Fernando Vidal (Júnior B), Juan Rodríguez (Júnior A), Ramon España (Júnior A), Javier Pardos (Junior A)



2 The Foundation

Barça solidarity



Our entity has always been characterised by its spirit of collaboration in all initiatives to improve the health and well-being of our people. This spirit is one of the watchwords, included in the phrase "more than a club".

With Catalonia against cancer in the crusade "Sports without tobacco"  
Coinciding with the World Non-smoking Day, María José Suárez, President of the Spanish Association Against Cancer (AECC) in Catalonia, and club director Agustí Montoliu, signed a protocol of joint action which obliges the directors, trainers and players of all the sections of the Club to join in a campaign to reject the consumption of tobacco products. Health workers from the AECC will make available to the club and all members and supporters' clubs their programme of courses to stop smoking.

Adhesion to the International Conference on AIDS  
The Club was also added to the Manifesto for Collaboration with the International AIDS Conference, the XIVth edition of which was held from July 7 to 12 this year in Barcelona. The event was attended by the Health Councillor, Eduard Rius, the co-presidents of the

Conference, doctors Josep Maria Gatell and Jordi Casabona, president Joan Gaspart and the player Sergi Barjuan.

Doctor Gatell emphasised the importance of the fact that this year's event was being held in Barcelona, as it implied "the recognition of everything that this city has contributed to the research and investigation of this disease on a global scale". Joan Gaspart spoke in the name of the Club, expressing his gratitude that our support had been requested and pointed out how participation in this kind of event shows why Barça is "more than a club".

With the Congost Autism Foundation  
Between May 1 and 26, a total of 97,906 people visited the "Barça and Autism" exhibition, which was held in the Museum annex in collaboration between the Congost Autism Foundation and our own. The exhibition continued at the Caixa de Terrassa Cultural Centre in June. The opening was attended by Joan Roca, president of the Congost Autism Foundation, Francesc Cuxart, a psychologist at that Foundation, and Elisabet Cardoner, representing the Club's Board of Directors.

## Companies that collaborated with the Foundation

### Collaborating members

- AARUS MARITIMA, S.A.
- ACCENTURE
- ACISA
- ADIDAS-SALOMON ESPAÑA, S.A.
- ANTAIX
- ANTONIO PUIG
- AUTOCARES JULIÀ
- AVIS ALQUILE UN COCHE
- BAC VALVES, S.A.
- BBVA
- CANON ESPAÑA, S.A.
- CAP GEMINI ERNEST & YOUNG
- CIRSA, S.A.
- CTC SERVICIOS INTEGRALES, S.A.
- DAEWOO ELECTRONICS ESPAÑA
- DISBESA
- DMR CONSULTING
- DRAGADOS
- E&TB FUTBOL DIVISION
- FONT VELLA, S.A.
- GFT
- GESGRUP OUTSOURCING, S.L.
- GRUPO FARMACEUTICO LETI
- GUTSER

- IBERAMIGO, S.A.
- INDRA SISTEMAS, S.A.
- KPMG RECURSOS
- MICRO-BLANC INFORMATICA
- MILUPA
- NADAL FOWARDING, SL
- NOKIA SPAIN, S.A.
- PR LARIOS
- PACO FLAQUÉ, S.A.
- PANSFOOD, S.A.
- PENINSOUL
- PHILIP MORRIS SPAIN, S.A.
- PHILIPS IBERICA, S.A.
- POLIGRAS IBERICA
- PREBESSEC S.A.
- PRICEWATERHOUSECOOPERS
- PULEVA, S.A.
- RANDSTAD EMPREO ETT, S.A.
- RETEVISION I, S.A.
- ROSS SYSTEMS
- SAFEI GESINDEX
- SAMSUNG
- SANDVIK ESPAÑOLA
- SANTA MONICA SPORTS
- SAVINATA S.L.
- SETRAM

- SMURFIT
- SOCIETAT GRAL. D'AIGÜES DE BARCELONA
- SOGECABLE
- SPHERION RECURSOS HUMANOS ETT
- SUHIDEMA
- TRANSPORTES Y SERVICIOS DEL HORMIGON SL
- UBS ESPAÑA, S.A.
- UNILAND CEMENTERA
- UNITED PARCEL SERVICE
- UNITED DISTILLERS AND VINTNERS

### Protecting members

- ADECCO T.T.
- ALTA GESTION
- BLAGDEN PACKAGING FEMBA
- BT IGNITE ESPAÑA
- CONSTELLAR
- CONSTRUCCIONES JOSE CASTRO
- CHUPA CHUPS DIVERSIFICACION, S.A.
- DHL INTERNACIONAL ESPAÑA
- ELECTRO STOCKS CATALUNYA

- ESTRUCTURAS ARQUE
- F. INICIATIVAS
- GRUPO GRIFOLS
- HITECSA
- INMOPAK
- INSTRUMENTOS TESTO
- LINEAS REGULARES
- MATRICIR, S.L.
- NEWPORT 2000 SL
- PRENDAS DEPORTIVAS ROGER'S, S.L.
- SAN MIGUEL

- SEALED AIR ESPAÑA
- SELESTA GESTION CENTROS
- SERPINT 89, S.L.
- SERVI-SYSTEMS
- SMC NETWORKS SPAIN
- TEAM PHARMA
- TEXTIL IMPEX
- TOTALFINAELF ESPAÑA, S.A.
- T-SYSTEMS

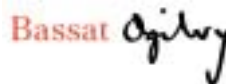
2 The Foundation

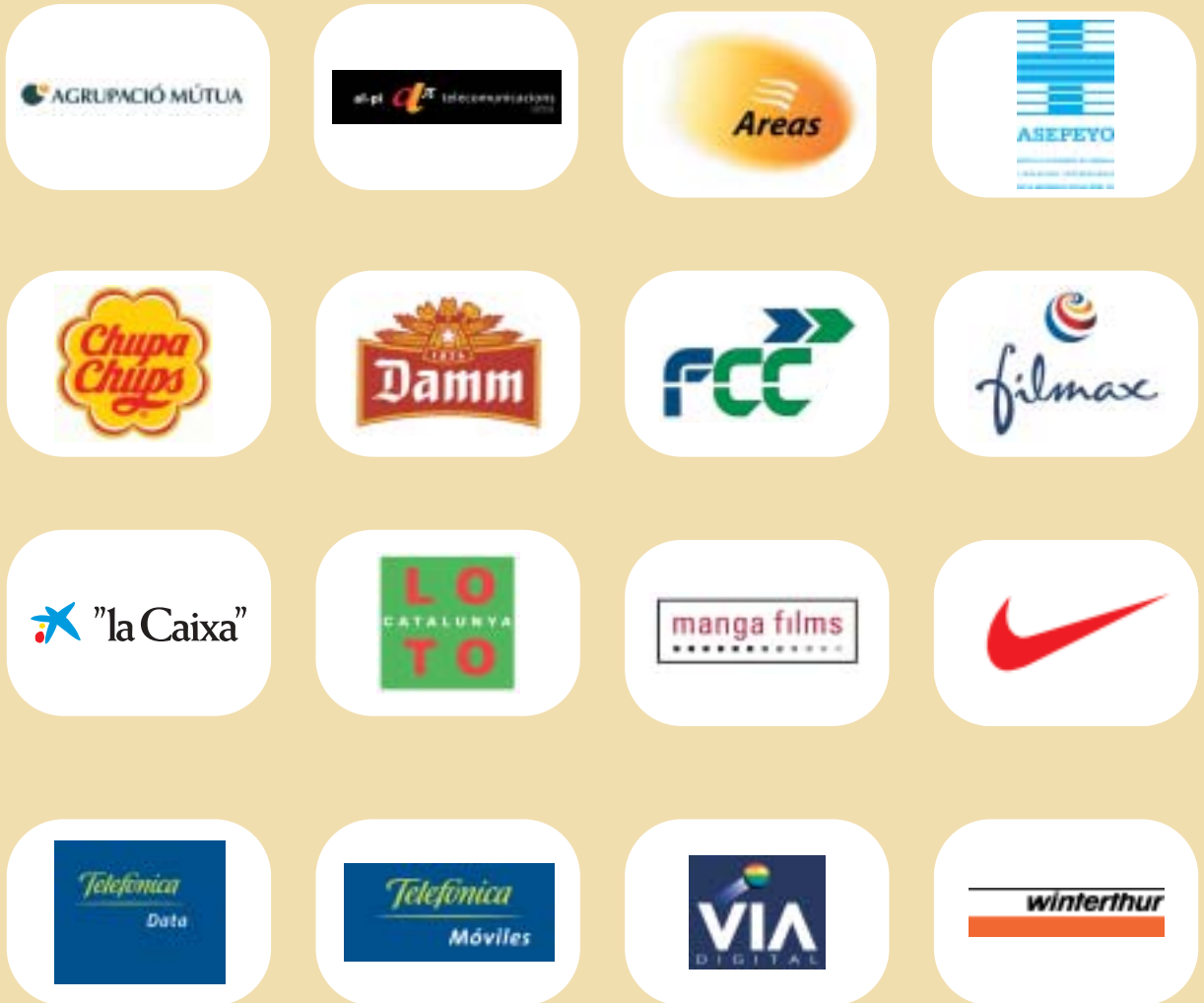
Members of Honour

More than 120 companies give their support FC Barcelona belongs to its members and is the pride of millions of fans around the world, and that is one of the main reasons for the club's participative and social orientation with respect to all that we represent. The Foundation has played a major role in maintaining that role and is growing every day as the Club develops, ensuring that present trends are maintained in the future. The Foundation not only unites social activities, but also sentiments, and its structure has set standards for many other clubs both in Spain and abroad.

There are now more than 120 companies and 23,000 members collaborating with the FC Barcelona Foundation, and we hope that support will continue.

Once again, thank you to everybody for your collaboration.





2 The Foundation

The Museum



Our museum, once again the most visited  
The major achievement that we found so hard to believe three years ago has been repeated, and for the third consecutive year, we lead the official classification of the most visited museums in Catalonia, according to data provided by the Generalitat's Museum Service.

A total of 1,161,038 people, encouraged by the constant renewal of museum exhibits offered by the Club, such as the recent creation of the "Espai Robins i Safirs" and the "Samitier Centenary: 1902 - 2002" exhibition, have put us in such a privileged position.

Another record is that the "Posters of the History of Barça" exhibition was, by a considerable margin, the most visited display of all those organised at the Museum. More than 2,600,000 people visited this extraordinary presentation, which has become a central feature of our Museum, thanks to the quality and variety of the exhibits on show.



#### Most visited museums in Catalonia 2001

1. FC Barcelona President Núñez	1,161,038
2. Picasso Museum	1,109,356
3. Dalí Museum (Figueres)	982, 031
4. National Art M. of Catalonia	505, 304
5. Miró Foundation	464.,959
6. "La Caixa" Foundation	311.,542
7. History of the City	252,307
8. Egyptian Museum	220,614
9. Contemporary Art M. (MACBA)	192,351
10. History Museum of Catalonia	190,475

#### Guided tours of the Camp Nou facilities

This season, the Museum has developed a new service for providing more in-depth visits of our facilities. This is a tour guided by Camp Nou staff as an optional complement to the traditional Museum visit. The main areas included in this fascinating tour are the visitors' changing room, the chapel, the tunnel onto the pitch, the managers' benches, the pressrooms, and the Directors box.

Since the tours were introduced, more than 150,000 people have enjoyed this unforgettable experience. This new idea has attracted the interest of travel agents, who have included it as part of their social and cultural programmes. From an economic point of view, we can reveal that it has led to a spectacular increase in takings, and thanks to this new source of income, the outlook is excellent for the future of the Museum.

2 The Foundation

The Museum

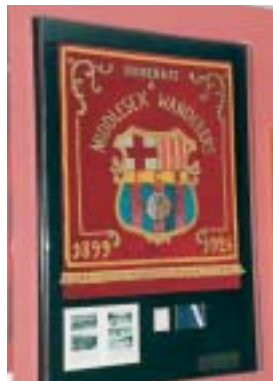
Espai Robins i Safirs

For the first time in the history of the Club, the Museum is exhibiting a collection of original items and documents that are essential for obtaining an accurate knowledge of the key events in the history of our Club, such as our origins, Gamper's call to create Foot-Ball Club Barcelona, and the first steps made by the founding members. All of this has presented us with new information about the early years of Barça.

Thanks, once again, to the relentless cultural efforts of Pablo Ornaque, the original documents that cover the birth of the Club and its first official events, along with a whole series of unprecedented items, make up the Espai Robins i Safirs, a priceless collection and a genuine treasure for our Museum.

These different sets of items included in this collection, so symbolic of the history of FC Barcelona, allow us to present historical facts and details such as the following:

- The origins of Barça. Gamper, an exceptional footballer in Switzerland and Lyon, arrives in Barcelona to found FC Barcelona.
- The foundation of Barça and the Club's first official events, as reported in the Barcelona publication Los Deportes, from 1899 to 1902.
- Large format original photographs of Barça's first matches, including a photograph taken in 1900 of the first game played at the Casanovas Hotel in Barcelona.
- A diploma and medal presented to Joan Gamper, captain of the Sportsmen's Club and representative of FC Barcelona, after the game played in honour of H.M. Alfons XIII. 1904.
- A letter dated 1907, on Solé Gymnasium headed paper, which shows the logo of the social club at which Football Club Barcelona was founded.



- Design of the Carrer Indústria ground: barrier, chair and membership card, among others. 1911.
- Modernist FC Barcelona club crest.
- Mural painting in commemoration of the opening of the Les Corts ground. 1922.
- Modernist banner in honour of Middlesex Wanderers, at Barça's Silver Anniversary. 1924.
- Scoreboard and flag from the Les Corts ground. 1950s.



#### Barcelonista Documentation Centre

This season, the Barcelonista Documentation Centre, an area that is open to everybody and is mainly dedicated to the storage and compilation of information about the history of our Club, has seen a major increase in the number of visits, made by all kinds of people interested in finding out more in-depth information about our Club. Individuals, the press, radio and television as well as departments of the Club itself have found that this area is able to provide satisfactory answers to their questions.

Meanwhile, we would also like to mention the support that the Documentation Centre gave to the edition of the FC Barcelona Report 2001-02, as well as its

contributions to different exhibitions held by the Museum, such as the present "Espai Robins i Safirs" and the "Samitier Centenary 1902-2002" exhibition.



2 The Foundation

The Museum



"Samitier Centenary" exhibition 1902-2002  
In recognition of the centenary of the birth of Josep Samitier, the Museum responded to an initiative by the Forum Samitier to pay tribute to this exceptional player from the 1920s. The display includes a collection of photographs, many of which have never been on show before, biographies, curiosities and some of Sami's own personal possessions. Tina, Samitier's widow, played a fundamental role in the assembly of this important collection. She contributed a number of valuable items and showed extraordinary perseverance in this

recognition of the memory of one of FC Barcelona's most emblematic figures. Other contributors, such as Joan Antoni Samaranch, Joan Gaspart, Jaume Llauredó and Pablo Ornaque, have helped us complete this memorable display.

Worthy of particular mention is the display's extraordinary commemorative poster, based on a portrait of the 'lobster man' by the wonderful painter Josep Segrelles, author, among other things, of the official poster of the Club's Silver Anniversary.



Miquel Pujol Art Area  
Barça's relationship with culture gets ever closer.

This season, the Miquel Pujol Art Area has continued to present exhibitions of prestigious national and international artists. This area, named after the executive director of the Club's artistic activities and the Commissioner of Exhibitions, has displayed work by Norman Narotzky, Barcelona-New York; Albert Casals, *Paintings and experiences*; Pujol Grau, *Dynamic pain-*

*tings*; Vittorio Amadio, *Paintings*; Joan Ponç, *Paintings and engravings*, and Clemente Ochoa Regat.

We should also mention that this year, Miquel Pujol has also been kind enough to offer 225 concerts, performed in the Camp Nou Directors' Area, mostly on match days, for which he was presented with an award by the president Joan Gaspart.

Football



Professional football squad  
Football Club Barcelona - 2001 / 2002 Season





The lack of consistency -key to the season Barça's first team began the season with one of the youngest squads in the Spanish League and the whole of Europe. After a promising start, both in the League and in European competitions, the rest of the season was highly irregular, but ended with qualification for the Champions League. That qualification means that the Club is still the only team in Europe to have played in continental competitions in every season since the tournaments were created.

In the League, our team suffered as a result of the sixteen points dropped at the Camp Nou, only winning 12 of the 19 matches played at the Estadi. In the Champions League, we reached the semi finals. In two games with Real Madrid, the results did not reflect what happened on the field of play and it was generally agreed that we deserved more because we were the better side. But that is what football is all about, and luck and opportunity also play their roles. Nevertheless, we should also accept that over the course of the whole season we were not consistent enough, and this, along with injuries to important players, meant that we were unable to win any of the competitions we played in.

#### Disappointment in the Spanish Cup

In the Spanish Cup, our team was beaten one-nil by Figueres in a one-legged first round tie played at our opponent's ground in Empordà. Rexach's team, suffering from the absence of the international players and several injuries, could not get past the home team's solid defence and the game ended goalless before being decided in extra time. Just after the restart, an unfortunate error led to the home team's opening goal and our late efforts proved insufficient to produce an equaliser.

We lost the Catalan Cup Final, played in Terrassa, on penalties to the team from that city, after the game had ended in a one-all draw.

In the Champions League, one step away from the final

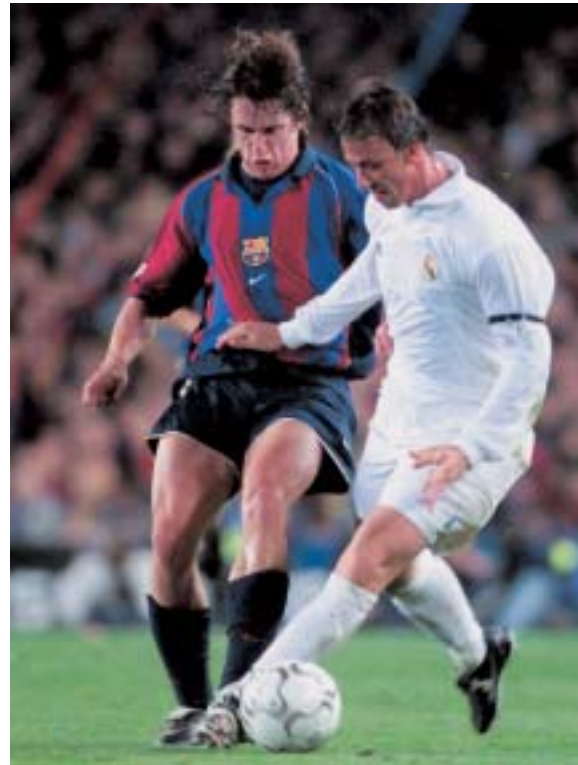
Barça performed admirably in the early stages of the Champions League, and finished top of their groups in both the first and second rounds. They reached the semi finals having lost only three of a total of sixteen games, including matches against such European heavyweights as Bayer Leverkusen, Liverpool, Roma and Galatasaray.

However, the semi final against Real Madrid was a story of bad luck and missed opportunities. Everybody agreed that the two-nil defeat in the first leg was an unfair reflection of how the two teams had performed on the day. That result left qualification for the final in Glasgow in serious doubt. That said, in the return leg, Rexach's men showed no signs of giving up and with a bit more luck in the several goalscoring opportunities we created, we might have avoided elimination.

It was the seventh time in our history that we had played in the semi finals of Europe's premier club competition since it was created in 1955, and that alone shows what an achievement it was to get as far as the penultimate round.

#### Gamper Trophy. Saviola's first goal at the Camp Nou

Our team won the 36th edition of the Gamper Trophy in exciting style by beating Parma 3-2 on August 18. Saviola, who was made man of the match, opened scoring on the half hour and Christianval added the second just three minutes later. The win was confirmed when Alfonso scored in the second half, after which the Italians scored two consolation goals (Di Vaio and Cannavaro), once Carles Rexach's men were able to relax as the game drew to a close.



Professional football squad  
 Football Club Barcelona - 2001 / 2002 Season

Name and surnames	Date of birth	Place	Height	W.
BONANO, Roberto Oscar	24/01/70	Rosario (Argentina)	1,85	83
DUTRUEL, Richard Philippe	24/12/72	Thonon-les Bains (France)	1,92	85
REINA, José Manuel	31/08/82	Madrid	1,87	88
ABELARDO, Fernández	19/04/70	Gijón	1,82	82
ANDERSSON, Patrik	18/08/71	Borgeby (Sweden)	1,85	87
COCO, Francesco	08/01/77	Paterno (Italy)	1,81	78
CHRISTANVAL, Philippe	31/08/78	París (France)	1,88	92
DE BOER, Frank	15/05/70	Hoorn (Holland)	1,79	81
PUYOL, Carles	13/04/78	Viella (Lleida)	1,78	80
REIZIGER, Michael	03/05/73	Amstelveev ( Holland)	1,78	74
SERGI, Barjuan	28/12/71	Les Franqueses (Barcelona)	1,69	72
COCU, Philip John William	29/10/70	Eindhoven ( Holland)	1,82	76
GABRI, García de la Torre	10/02/79	Sallent (Lleida)	1,74	74
GERARD, López	12/03/77	Granollers (Barcelona)	1,86	73
LUIS ENRIQUE, Martínez	08/05/70	Gijón	1,80	71
ROCHEMBACK, Fabio	10/12/81	Soledade (Brasil)	1,83	83
XAVI, Hernández	25/01/80	Terrassa (Barcelona)	1,70	69
ALFONSO, Pérez	26/09/72	Getafe (Madrid)	1,78	71
DANI, García	22/12/74	Barcelona	1,83	82
GEOVANNI, Deiberson	11/01/80	Acaiaca (Brazil)	1,72	67
KLUIVERT, Patrick Stephan	01/07/76	Amsterdam (Holanda)	1,88	84
OVERMARS, Marc	29/03/73	Emst (Holanda)	1,75	72
RIVALDO, Vitor Borba	19/04/72	Recife (Brazil)	1,86	82
SAVIOLA, Javier Pedro	11/12/81	Capital Federal (Argentina)	1,68	61

Alfonso was loaned to Olympique Marseilles on January 8, 2002

Coach:	Carles Rexach
Second coach:	José Ramón Alexanco
Third coach:	Jesús Antonio de la Cruz
Goalkeepers coach:	Franciscus Hoek
Physical trainer:	Paco Seirul-lo
Doctor:	Ricard Pruna
Delegate:	Carles Naval
Physios:	Àngel Mur i Jaume Langa
Utilities managers:	Josep M. Corbella i José Antonio Ibarz



Sergi and Abelardo: two exemplary careers  
The end of the season saw Sergi Barjuan and Abelardo Fernández end their time at FC Barcelona. Both former captains won the affection of the fans during their distinguished careers at the club.

After playing at Barça for the whole of his career, Sergi Barjuan leaves the Club with an impressive honours list: three Leagues, one Cup Winners Cup, two Spanish Cups, one European Super Cup, and three Spanish Super Cups. In his nine seasons in the first team, the player from Franqueses became a regular feature on the left wing.

Meanwhile, Abelardo also made a decisive contribution to the Club's successes during his seven seasons at the Camp Nou, although injuries limited his active involvement with the team for much of his last two seasons. However, the fans' memories and feelings were made clear when he finally returned to the Camp Nou after a long period of inactivity.

Next season, the two players will enjoy a well-deserved reception from our members and fans when their new teams visit our stadium. The Catalan player has signed for Atlético Madrid, who, as we all know, are back in the first division, while the Asturian will defend the colours of Alavés.



#### New structure for coaching staff

Carles Rexach, the coach who took the club to the semi-finals of the Champions League, will leave the post that he has occupied for more than a year and become the club's technical secretary. Joaquim Rifé will continue in charge of the youth team structure and completes the organization of the club's coaching staff.

At the end of the season, the club officially signed Louis Van Gaal as the head of the first team coaching staff. The Dutch coach, who in his first period at the club won two Leagues, one Spanish Cup and one European Super Cup, has returned with the aim of repeating those excellent performances.



Barça B, group champions and one step away from promotion

Barça B had an excellent season in which they finished top of the table in group two of 2nd Division B.

Throughout the season, our reserve team showed their superiority with lively, spectacular football played by very young players who we will surely see enjoying first team football in the near future. The B team won their group by four clear points and were full of ambitious optimism going into the promotion play-offs, and they very nearly achieved their aim. Unfortunately, bad luck and missed opportunities in the games against Valencia B at the Miniestadi and against Compostela at the San Lázaro were the keys to how the competition finally turned out. Nevertheless, our players' heads never went down and we can be sure that next year they will be back again to fight for promotion to the Spanish Second Division.

Youth Football



FCB B. League Champion 2nd Division B



Team C. Seventh in National 3rd Division



Juvenil A. Third in Division of Honour  
Champion of Spanish Cup



Juvenil B. Second in National League



Cadet A. Champion of Catalonia and Preferent League  
Fifth in Spanish Championship



Cadet B. Champion of Preferent League



**Infantil A** Champion of Preferent League  
Second in Catalan 1st Division



**Infantil B** Seventh in Catalan Preferent



**Aleví A** Champion of Preferent League  
Champion of Catalonia Preferent



**Aleví B** Champion of League 1st Division



**Benjamí A** Champion of National 7-a-side League



**Benjamí B** Champion of Catalan 7-a-side League

Basketball



Professional basketball team  
Football Club Barcelona - 2001 / 2002 Season



Professional basketball team  
Football Club Barcelona - 2001 / 2002 Season

Name and surnames	Date of birth	Place	Height	Weight	Position
Ignacio Rodríguez	02/09/70	Màlaga	1,86	87	Guard
Alfonso Alzamora	20/05/79	Palma de Mallorca	2,05	107	Centre
Rodrigo de la Fuente	26/11/76	Madrid	2,00	96	Point Guard
Nikos Ekonomou	19/02/73	Nikea Attikis (Greece)	2,05	110	Power-Forw.
Ademola Okulaja	10/07/75	Lagos (Nigeria)	2,05	103	Power-Forw.
Alain Digbeu	13/11/75	Macôn (France)	1,96	89	Point Guard
Joan Carles Navarro	13/06/80	Barcelona	1,91	77	Guard
Roberto Dueñas	01/11/75	Madrid	2,21	141	Centre
Sarunas Jasikevicius	05/03/76	Kaunas (Lithuania)	1,95	92	Guard
Anderson Varejao	28/09/82	Colatina (Brazil)	2,08	104	Centre
Doug Overton	13/08/69	Pensylvania (EUA)	1,92	88	Guard
Efthimios Rentzias	11/01/76	Trikala (Greece)	2,10	114	Centre
Arturas Karnisovas	27/04/71	Klaipeda ( Lithuania)	2,04	97	Small
Andrea Camata	26/11/73	Sta. Dona di Piave (It.)	2,12	135	Centre

Ekonomou was the Club's Most Valuable Player from August 2001 until February 2002.

Overton was the Club's Most Valuable Player from February 14 to March 4 2002.

Varejao arrived at the club in January 2002.

Camata signed for our club in May 2002.

President:	Salvador Alemany
Trainer:	Aíto García Reneses
General secretary:	Antonio Maceiras
Assistant trainer:	Joan Montes
Assistant trainer:	Joaquim Costa
Delegate:	Joan Tallada
Doctor:	Antoni Tramullas
Physio:	Antonio Bové
Physical trainer:	José Casal
Utilities manager:	Florentino Haro

The Catalan League celebrated its 75th anniversary

Our first title of the year was the Catalan league, which was won after beating Caprabo Lleida in the semi final (105-77) and Joventut Badalona (95-73) in the final. Both games were played at the Palau Blaugrana, thus commemorating the 75th anniversary of the foundation of the Club's basketball section. Before the semi final, the Club's Association of Former Players played a game against Joventut Badalona's equivalent team; Barcelona won 74-63.

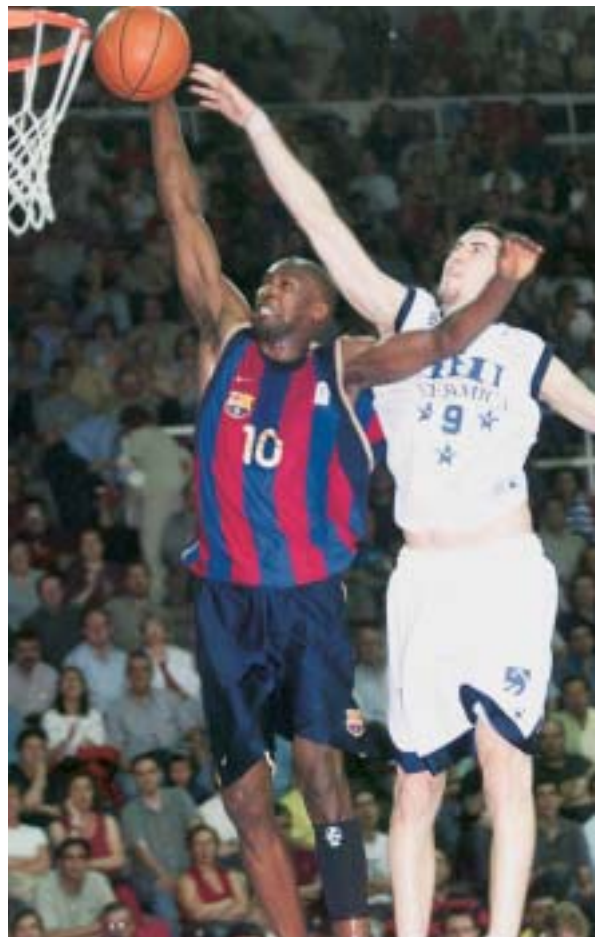
First in the ACB's regular season and eliminated in the semi finals

After reaching the top of the table, our team stayed in that position until the end of the regular season, which meant we went into the play-offs with home ground advantage.

In the quarter final we met the season's surprise package, Caprabo Lleida. With several players missing (Okulaja, Navarro, Dueñas and Karnisovas), the team still qualified for the semi finals by three wins to one.

For the semi final series, our team was even more seriously hit by injuries. In the four games played, Roberto Dueñas only played twenty minutes in the final match in Vitoria. Tau won the first game of the series at the Palau (71-80), then we won the second (91-75), while the third (85-81) and fourth (76-70) were won by Tau, who therefore qualified for the final.

Apart from the second game, which we dominated from start to finish, the other three games were very similar: although Tau picked up important leads early on, we managed to narrow the gaps to create tight finishes, but the team from Vitoria always ended up winning.





## 3 Sports section

## Basketball

The Spanish Cup lost in the final second. After eliminating Caja San Fernando (73-66) in the quarter finals and Adecco Estudiantes (88-68) in the semi, our team reached the final of the Spanish Cup, which was played in Vitoria, where we faced the home side. The team had to pay a huge price for getting as far as the final: in the semi final, Joan Carles Navarro suffered a serious injury to one of his ankles.

It was an intense final, with the lead frequently changing hands, and both sides taking their chances in impressive style. Just before the break, Rodrigo de la Fuente was also injured and could not continue. The game was decided in the final second; we were losing by three points and Sarunas Jasikevicius, with 8 seconds left on the clock, shot a three to bring things level, but two seconds from the end, Bennet scored the decisive basket to make it 85-83 and the title went to the home team.

In the Euro League, Benetton again. In the first round we finished in second place, behind Kinder Bologna, which meant we went into a group we would share with three Italian clubs: Benetton Treviso, Skipper Bologna and Scavolini Pesaro. We won all three games at the Palau Blaugrana, and also won on the road in Pesaro, but defeat in Bologna and Treviso left the team in second place in the group, equal on points with Benetton, but with a lower basket average than the Italian outfit.

The last day's play was particularly exciting; Barça were playing at the Palau Blaugrana against Scavolini Pesaro while Benetton were playing Skipper Bologna. Aíto García Reneses' team needed to win and hope for a Benetton defeat, but both teams won their respective matches and so it was the Italian side that went on to play in the Final Four.



The departure of Pau Gasol and a new contract scheme

Although it had no clear effect on results at the start of the season, Pau Gasol's departure for the NBA did imply substantial changes in the team's structure. The player who was brought in to take over in Gasol's natural position, the German Ademola Okulaja, has played almost all of the season and his excellent performances have shown what an astute signing he has turned out to be. Another factor that reduced the strength of the squad was the change in the type of work permits given to the Lithuanian players Arturas Karnisovas and Sarunas Jasikevicius, who are now considered non-EEC nationals. The season before, both these Lithuanian players had European Community permits, which meant the team was also able to have two non-community players in its ranks: Zoran Savic and Michael Hawkins.



Aíto García Reneses. Two decades of success. After almost two decades at the Club, Aíto García Reneses and FC Barcelona reached an agreement to break their ties. At a press conference, the president of the basketball section and a close colleague of Aíto throughout those seventeen wonderful years, Salvador Alegria, explained that despite their excellent relationship and the mutual trust they had in each other, the time had come for the two to go their separate ways.

García Reneses' brilliant curriculum at our Club can be summarised by these impressive statistics: 9 ACB Leagues, 4 Spanish Cups, 1 European Cup Winners Cup, 2 Korac Cups and 6 appearances in the Final Four of the most important European competition. All in all, a marvellous legacy that proves what a quality coach

he is; a man who, despite having his critics, always made the needs of the Club his utmost priority.

Two good friends who separated but made it clear that there was mutual respect for each other and no hard feelings, and that whatever the eventual outcome, their friendship would continue.

Svetislav Pesic, his replacement

The Club decided to sign a similar type of coach to substitute García Reneses, and the Yugoslav Svetislav Pesic will now take control of the professional squad. Pesic has an excellent history as a coach at both international and club level, demonstrating a serious, demanding attitude wherever he goes, and we can depend on him to keep our team among the European elite.

Handball



Plantilla professional d'handbol  
Futbol Club Barcelona - Temporada 2001 / 2002



## Handball

### Two titles in a season of transition

Our handball section won two of the five competitions it appeared in this season, the Asobal Cup and the Pyrenees League. The campaign started with the arrival of four new additions to the first team: Mathias Frantzen, Ivan Lapcevic, Mladen Bojinovic and Alberto Entrerrios. Meanwhile, FC Barcelona lost Raúl Campos, Christian Schwarzer, Demetrio Lozano, Álex Paredes, Patrik Chavar and Mattias Andersson. Irregular displays in some of the games played at the Palau Blaugrana, bad luck at key moments of the season, and the disappointing performances of some of the new signings were the story of our team's year. However, they will surely be back with a hunger for new titles next season.

### The Pyrenees League, the first title of the season

Our team once again clearly dominated this competition, winning the Pyrenees League for the fifth consecutive season. In the semi finals, Valero Rivera's men thrashed the French club Toulouse 34-16, and in the final, played at the Pavelló Municipal in Cambrils, we had no problems in easily beating Granollers 31-17. And so, the team won its first title of the season, with Svensson and Guijosa being named the best goalkeeper and best player in the tournament, respectively.

### Fifth-time champions of the Asobal Cup

Our handball team lifted the Asobal Cup for the third consecutive time and the fifth overall by beating Portland San Antonio 26-25 in the final played in Lleó. Valero Rivera's men, who had beaten Ciudad Real in the semi finals, held their concentration for the whole 60 minutes with an intense defensive display that proved decisive in determining the final outcome. In the Hungarian Nagy, our team had one of the most outstanding players in the competition, and we were able to celebrate our second title of the season.

### Bad luck in the Spanish Cup

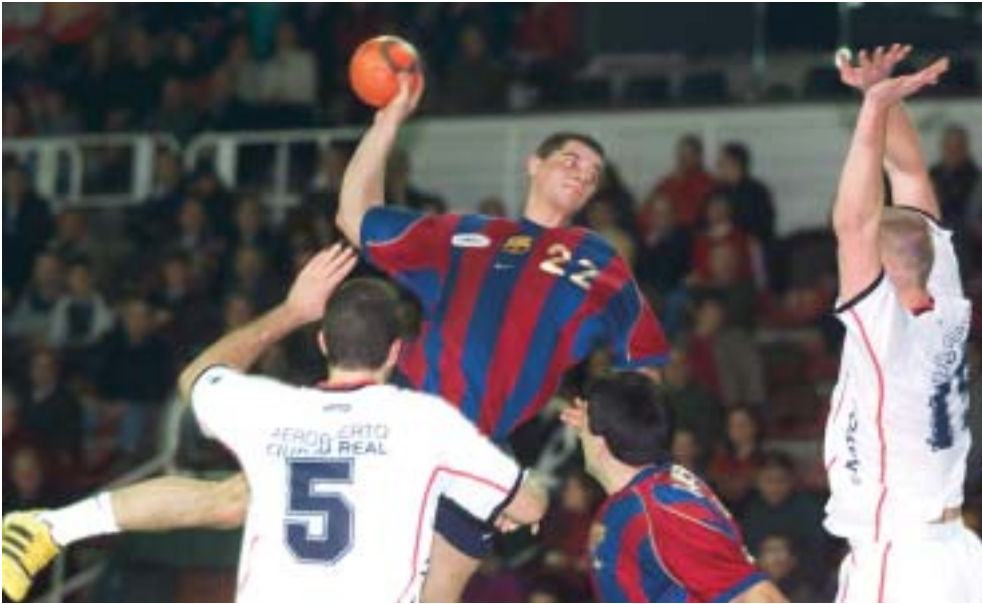
Our handball team was beaten in the Spanish Cup after losing a close match to Valladolid (27-26) in the quarter finals of the competition, held in Torrevieja (Alicante). Valero Rivera's men played an excellent first half, and went in at the break with a five-goal lead, but then the Castilians came back into the match. As the game went into its final minutes, luck clearly was not on our side. We lost by a single goal in a game that was not decided until the last second.

### Close to lifting the EHF Cup

Our handball team went through the early rounds of the EHF Cup with ease, and reached a European club final for the ninth time in its history. The opponent was a familiar face, Germany's THW Kiel. Despite the result of the first leg, which they lost by a difference of seven goals (36-29), Valero Rivera's men came frustratingly close to yet another historic comeback at the Palau Blaugrana. But despite getting off to such a wonderful start, cancelling out the Germans' advantage by taking an eight goal lead, so much physical effort ultimately led to tiredness and Kiel reduced the difference, and Barça's eventual win by 28-24 did not prove enough.

### Lack of consistency in the Asobal League

After getting off to an irregular start in the Asobal League, with one defeat and two draws, the team found its rhythm with a series of wins that kept alive hopes of winning the title. But after we had dropped several points at the Palau Blaugrana, the effectiveness of Portland San Antonio proved too much in a very tight competition. Injuries to key players and the process of adapting so many new faces to the team were the main causes behind this lack of regularity throughout much of the tournament.



Plantilla professional d'handbol  
Futbol Club Barcelona - Temporada 2001 / 2002

Name and surnames	Date of birth	Place	Height	Weight	Position
Tomas Svensson	15/02/68	Elkistuna (Sweden)	1,94	94	Goalkeeper
Andrei Xepkin	01/05/65	Zaporozhye (Ukraine)	2,05	124	Circle R.
Xavier O'Callaghan	02/03/72	Hospitalet de l'infant	1,86	81	Circle R.
Enric Masip	01/09/69	Barcelona	1,92	98	Centre Back
Marc Navarro	01/02/83	La Roca del Vallès	1,94	87	Back
Viran Morros	15/12/83	Barcelona	1,95	85	Back
Fernando Hernández	24/02/73	Valladolid	1,85	80	Wing
Ivan Lapcevic	26/03/76	Nis (Yugoslavia)	2,01	103	Centre Back
Xavier Sabaté	15/08/76	Barcelona	1,76	74	Goalkeeper
Francisco Bustos	21/03/75	Còrdova	1,92	105	Circle R.
Mathias Franzen	22/02/75	Goteborg	1,89	82	Wing
David Barrufet	04/06/70	Barcelona	1,97	100	Goalkeeper
Rafael Guijosa	31/01/69	Alcalá de Henares	1,82	78	Wing
Jordi Ferrer	11/04/80	Gavà	1,85	80	Wing
Laszlo Nagy	03/03/81	Szeged (Hungary)	2,03	110	Back
Antonio Carlos Ortega	14/07/71	Màlaga	1,84	86	Wing
Mladen Bojinovic	17/01/77	Banja Luka	2,02	104	Centre Back
Alberto Entrerrios	07/11/76	Gijón	1,94	94	Centre Back

President:	Joan Sagalés Mañas
Coach:	Valero Rivera López
Manager:	Joan Marín
Assistant coach:	Antonio Rubiella Rebollo
Physical trainer:	Francesc Espar Moya
Doctor:	Josep Antoni Gutiérrez
Masseur:	Sebastià Salas Paus
Official:	Milan Kalina
Ground delegate:	Salvador Canals Canari
Team delegate:	Joan Marín Ripolles



#### Retirement of Rafael Guijosa and goodbye to Svensson

Rafael Guijosa, voted the best player in the world in 1999, retired from professional handball at the end of this season. The winger, who wore our shirt for seven seasons, will be remembered as one of the key members of the Dream Team and a player of tremendous character. It was an honour to have him in the team. His incredible collection of honours includes five Leagues, five European Cups, five Spanish Cups, three Asobal Cups, four European Super Cups, four Spanish Super Cups, one Catalan Cup and five Pyrenees Leagues. Meanwhile, Tomas Svensson also terminated his seven years with the club at the end of the season. The Swedish international goalkeeper had one year of his contract left, but came to an agreement to leave the Club and sign a four-year contract with the German club BAD Schwartau Hamburg. Svensson was an example for the whole team to follow. He won an impressive collection of titles: five European Cups, five Spanish Cups, three Asobal Cups, four European Super Cups, four Spanish Super Cups, one Catalan Cup and five Pyrenees Leagues.



#### Òscar Grau Testimonial

Òscar Grau, a member of our handball team from 1985 to 1995 received a well-deserved testimonial on April 28, coinciding with the return leg of the EHF Cup Final. It was an emotional day, which the former Barça pivot will surely never forget. He received the recognition of the Club, the supporters who will always hold him dearly, and the different sporting institutions that attended a meal in his honour in the build-up to the match.

In his ten years with the Club, Òscar Grau, who was noted for his strength and determination on the pitch, won one European Cup, three European Cup Winners Cups, six Leagues, four Spanish Cups, one Asobal Cup, six Spanish Super Cups and seven Catalan Leagues.

His shirt is now on display at the Palau Blaugrana, along with those of other handball players who have made history at the Club, such as Urdangarín and Sagalés.

Roller Hockey



Plantilla professional d'hoquei sobre patins  
Futbol Club Barcelona - Temporada 2001 / 2002



Plantilla professional d'hoquei sobre patins  
Futbol Club Barcelona - Temporada 2001 / 2002

Name and surnames	Date of birth	Place	Height	Weight	Position
Ramon Benito	29/08/74	Tordera	1,79	80	Midfield
David Gabaldon	07/05/70	Igualada	1,72	70	Midfield
Gabriel Cairo	07/03/69	San Martín (Argentina)	1,74	77	Forward
David Páez	09/12/75	San Juan (Argentina)	1,79	75	Forward
Aitor Egurrola	24/06/80	Barcelona	1,89	90	Goalkeeper
Alberto Borregán	16/08/77	Barcelona	1,85	85	Forward
David Busquets	30/11/76	Igualada	1,76	75	Midfield
José Luis Páez	02/5/69	San Juan (Argentina)	1,78	79	Midfield
Carles Folguera	19/10/68	Bell-lloc	1,82	85	Goalkeeper

President:	Emili Creus
Coach:	Carlos Figueroa
Manager:	Josep Llorca
Second coach:	Joaquim Pauls
Physical trainer:	Ramon Riverola
Doctor:	Josep Anton Gutierrez
Physio:	Xavier Paz
Mechanic:	Francesc Martínez
Utilities manager:	Julio González



#### The new Dream Team

Our roller hockey team has made history this season by winning all five competitions it entered: League, European League, Spanish Cup, Iberian Cup and Continental Cup (former European Super Cup). Figueroa's men have made their superiority clear throughout the whole campaign and are now known as the new roller hockey Dream Team. The season began with the same players used the previous year and by keeping that same bloc, with its perfect combination of youth and experience, as well as an excellent coaching team, the team has been able to complete this historic full house. Moreover, our team received further sporting recognition by receiving the Fair Play Trophy, a prize awarded by the Spanish Association of Roller Hockey Referees to the team that receives the fewest cards and suspensions. We should also mention the many successes of the section's youth teams in winning the championships they have played in.

#### The League, the culmination of an impressive season

Our roller hockey team rounded off a wonderful season by conquering the League by beating Caprabo Igualada in the final.

Figueroa's men ended the regular season with an advantage of twenty points over the second placed team, but that superiority needed to be consolidated in the final play-offs. And they did it. After beating Reus and Liceo respectively in the quarter and semi finals, we beat the team from Anoià by three wins to zero in the final series. The two first games were played at the Palau and were sealed with victories of 5-1 and 3-1 respectively. The title was finally secured at the Pavelló de les Comes in the third and decisive game, which was won 2-5. That gave Barça our fifth successive League title and the fifteenth in our history.

## Roller Hockey



The Iberian Cup, first title of the season  
The section's first title of the year was the Iberian Cup. Carlos Figueroa's men, League champions, met the Portuguese champions, Barcelos, in accordance with the precepts of the competition. Barça won the first leg in Portugal 3-4 and then beat the Portuguese side 4-3 at the Palau, thus securing the title for the third year in a row. This title was the first indicator of what was to come after, in which the team would go on to put together a chain of successes in every competition it entered.

Champions of the European Super Cup  
Our roller hockey section proclaimed itself super champion of Europe after easily beating CP Vic 12-3 (after drawing 6-6 in the away leg) in the final of the Continental Cup, the former European Super Cup. Our team, as champions of the European League, and Vic, playing as champions of the CERS Cup, played out a tie that would eventually be decided at the Palau Blaugrana by a clear home victory, in which the most outstanding player was José Luis Páez with his four goals. This was the second year running that our team had collected this trophy, and the tenth in the Club's history.



#### The fourteenth Spanish Cup

Our team won its fourteenth Spanish Cup after beating Igalada 3-1 in the final, played in Vic. Figueroa's team, who had beaten Cirsá Lleida and Noia respectively in the quarter and semi finals, showed their superiority from start to finish. Cairo opened the scoring and in the second half Borregán and Negro Paéz rounded things off. Igalada scored a late consolation goal to make the final score 3-1. In doing so, FC Barcelona were able to win the only trophy we had missed out on the season before.

#### The third consecutive European Cup

Our roller hockey section continues to break records in Europe's main competition and this year claimed the fourteenth European Cup in its history, winning the final, held in Guimaraes, against Barcelos of Portugal. In the semi final, Figueroa's men had beaten Benfica in a game that went into overtime. In the decisive match, David Páez equalised after the Portuguese had gone ahead, and just when everybody was expecting penalties, Gaby Cairo grabbed the winner, a goal that would bring the third consecutive European Cup to the team that has brought us more happiness than ever before.


3 Sports section


Sections

Professional sections - Youth teams

The professional sections of our Club (basketball, handball and roller hockey) have enjoyed plenty of success this season at youth level. The excellent work in promoting these youth teams is guaranteeing that our professional sections are going to enjoy a splendid future. We shall now provide details of the positions of all our teams in the different competitions they have played this season.


Basketball	Teams	Position	Competition
	Barça B	Fifth Second	EBA League Spanish U-20 Championship
	Junior A	Segon Champion	Second Spanish Championship Catalan Championship Preferent
	Junior B	Champion	Catalan Championship Preferent
	Cadet A	Champion Second	Catalan Championship Preferent Spanish Championship
	Cadet B	Champion	Catalan Championship Preferent
	Infantil	Second Champion	Catalan Championship Preferent Spanish Championship


Handball	Teams	Position	Competitions
	Barça 1st National	Tenth Second	League 1st National Catalan Cup
	Juvenil	Champion Champion	Catalan League Spanish Championship
	Cadet	Second Second	Catalan League Spanish Championship
	Infantil	Champion Champion	Catalan League Pyrenees League

Roller Hockey	Teams	Position	Competitions
	Sènior (1st National)	Seventh	Regular Catalan League
	Júnior	Champion Champion	Catalan Championship Spanish Championship
	Juvenil	Champion Champion	Catalan Championship Catalan Championship
	Infantil	Champion Champion	Catalan Championship Spanish Championship

### Non-professional sections



Once again, the eight non-professional sections of our Club have enjoyed a wonderful season promoting their sports, and their many successes include the ice hockey Super League, the promotion of the volleyball and field hockey teams to their respective top divisions, athlete Juan Carlos Higuero's Spanish title, and the same athlete's silver medal in the 1500 metres at the European Championships, as well as Alberto Martínez's bronze medal in the 4x400 of the same competition.


Field Hockey	Teams	Position	Competitions
	Sènior 1st Div	Second	1st Division (Prom. to Division of H.)
	Barceloní Stick (1st Div)	Twelfth	1st Division
	Sènior (2nd Div)	Third	Catalan Championship 2nd Division Promotion to 1st Division
		Second	Phase Prom. Spanish Championship
	Barceloní Stick (3rd Div)	Seventh	Catalan Championship 3rd Div.
	Juvenil	Fourth	Catalan Grass Championship
		Fourth	Catalan Indoor Championship
		Fifth	Spanish Indoor Championship
	Cadet	Sixth	Spanish Championship
		Sixth	Catalan Grass Championship Catalan Indoor Championship
Infantil	Sixth	Catalan Grass Championship	
	Sixth	Catalan Indoor Championship	
Alevin	Sixth	Catalan Grass Championship	
	Seventh	Catalan Indoor Championship	
Benjamin	Eighth	Catalan Grass Championship 4 x 4	
	Seventh	Federation Cup	
	Fifth	Catalan Indoor Championship 6 x 6	


Ice Hockey	Teams	Position	Competitions
	Senior	Champion	National League
		Second	Spanish Cup
	Junior - Sub 18	Fifth	National League
	Infantil	Third	LRMPC League
	Aleví	Third	LRMPC League
	School	Champion	LRMPC League - Mosquitos
Fourth		LRMPC League - Poussins	


3 Sports section

Sections

Five-a-side football	Teams	Position	Competitions	
	Senior B	Fifteenth	1st National A CNFS	
	Juvenil	Second Second	1st Division FCF - CFS Catalan League	
	Cadet federated	Champion Eliminated in prelim. Champion	Catalan League Spanish Championship Catalan Championship	
	Schoolboy cadet A	Second	Preferent CEEB	
	Schoolboy cadet B	Champion	Preferent CEEB	
	Infantil	Third	CEEB League	
		Preinfantil	Champion Champion	CEEB League CEEB Cup
		Alevin A	Second Semifinalist	CEEB League CEEB Cup
		Alevin B	Champion Semifinalist	CEEB League CEEB Cup
		Prebenjamin	Champion Champion	CEEB League CEEB Cup
Benjamin		Champion	CEEB League	

Baseball	Teams	Position	Competitions
	Senior	Tenth	Spanish Championship DH
	Eighth	Eighth	Catalonia Championship
	Juvenil	Fourth Fourth	Catalonia Championship Autumn Tournament
	Cadet	Third Fifth	Catalonia Championship Autumn Tournament
	Infantil-A	Third Fifth	Catalonia Championship Autumn Tournament
	Infantil-B	Sixth	Catalonia Championship
		Second	Autumn Tournament

Volleyball	Teams	Position	Competitions
	Senior	Champion	Catalan League (Prom. to FEVB L.)
		Second	Spanish Championship
		Second	1st National League
	Juvenil	Second	Catalan League
		Second	Catalonia Championship
		Second	National League. Sector Phase.
	Cadet	Third	Catalonia Championship
		Champion	Autumn Cup
		Second	Championship of Barcelona

Rugby	Teams	Position	Competitions
	Senior A	Seventh	Nat. League Championship 1st Div.
		Quarter finalists	Catalan Cup
	Senior B	Second	Catalan Championship 3rd Division
	Juvenil	Second	Catalan Championship 1st Division
		Quarter finalists	Spanish Championship
	Cadet A	Third	Catalan Championship 1st Division
		Champion	Catalan Cup
	Cadet B	Third	Catalan Championship 2nd Division
	Infantil	Second	Catalan Championship 1st Division
		Sixth	Spanish Championship
Alevin	Seventh	Catalonia Championship	
	Sixteenth	Spanish Championship	
Benjamin	Eighth	Spanish Championship	
	Fifth	Catalonia Championship	

3 Sports section

Sections

Athletics	Teams	Position	Competitions
	Absolute Women (Senior Women)	Fourth Champion (Unconfirmed) Champion	Queen's Cup PC Catalan Cross Championship Division of Honour Catalan Championship Open Air
	Absolute Men (Senior Men)	Third Champion Third Champion	King's Cup PC Catalan Cross Championship Division of Honour Catalan Championship Open Air
	Mens Promises	Champion	Catalan Cross Championship
	Junior Girls	Third Third Seventh	Catalan Championship PC Catalan Championship Open Air Spanish Championship Open Air
	Junior Boys	Second Second Second Fifth	Catalan Cross Championship Catalan Cross Championship Catalan Championship Open Air Spanish Championship Open Air
	Juvenil Boys	Champion Third	Catalan Cross Championship Spanish Cross Championship
	Cadet Girls	Fourth Fifth Eighth	Catalan Cross Championship Catalan Championship Relay PC Catalan Championship 4 x 300 Relay
	Cadet Boys	Fourth Third Third	Catalan Championship Relay PC Catalonia Championship Catalan Championship 4 x 100 Relay
	Infantil Girls	Sixth Fifth Second	Catalan Cross Championship Catalonia Championship Catalan Championship 3 x 1000 Relay
	Infantil Boys	Second Second Second Third	Catalan Cross Championship Catalonia Championship Catalan Championship 4 x 80 Relay Catalan Championship 3 x 1000 Relay
	Alevin Girls	Sixth	Catalan Championship 3 x 600 Relay
	Alevin Boys	Second Eighth Seventh	Catalan Cross Championship Catalonia Championship Catalan Championship 3 x 600 Relay
	Benjamin Girls	Second	Catalan Cross Championship
	Benjamin Boys	Second	Catalan Cross Championship

Figure skating									
Category	Skater	7th Trophy City Vitoria	Champs. Intern. Niça	League Catalan Extended Prog.	Cnat. Espanya Absolute & 1st. C.	Cnat. Catalan Open	Cnat. Spain B	League Catalan Improvisation	Catalan League
Senior 1st Fem.	Marta Andrade		3			1			
	Meritxell Baraut		6	1	4	2			
	Melania Albea				3				
	Rosa Muela				5				
Senior 1st Masc.	Daniel Peinado		7		2				
Junior 2nd Fem	Judith Plera		19	1		1	3	9	
	Berta Garrido		22	3		4	6		
	Maria Ballesteros		27	4			22	3	
	Joana Trias			7		7	7	8	
	Laia Bové	13		5		11	11	5	
	Clara Verge			6		8	10	7	
	Natalia Vilà	4		8		9	15	2	
	Sara Garcia	8		9		16	25	10	
	Eva Sagristà			10		15	19	1	
	Lorena Aranda	12		11		17	26		
	Mireia Claramunt	7		12		13	21	4	
Junior 2nd Masc.	Edgar Escuer		11	1			3	1	1
Junior 1st Fem.	Jenifer Tena		13	3	7	3		3	
	Liana Gimenez		14	4	8	8		5	
	Carolina Garcia		16	6	10	6		1	
	Silvia Vidales			1	4	2			
	Olga Morató			7	5	4			
Infantil Fem.	Carla Cano	2	2			3	4	1	
	Xenia Angeles	4	3			11	10	5	
	Lala Verdú	5	2			1		2	
	Aida Giménez	3	4			9		4	
Infantil Masc	Adrià Diaz	2	2			3	1	1	
							(*)		

3 Area esportiva

Medical services



This season, our Club's Medical Services have continued to provide health care and coverage to the sports sections, the commercial area and the activities performed at our facilities.

Throughout the year, in the sports sections, there were a total of 2,578 medical visits, which can be divided in the following way: 2,125 corresponded to orthopaedics, 115 to cardiology and 228 to sports medicine. Moreover, a total of 474 sportspeople were attended by the four physiotherapists that work for the Club's Medical Service, and who have administered a total of 18,664 treatments.

The commercial area provides emergency medical

care at the Ice Rink, the Museum, the Shop and the Casal de l'Avi. This season 269 treatments were administered, most of which were related to injuries suffered on the Ice Rink.

There are medical services on-call and emergency infirmaries at all of the sports facilities. Most of these services are needed on match days at the Camp Nou, of which there have been 295 treatments for orthopaedic problems and 54 for cardiologic reasons.

The health facilities at the Camp Nou are as exemplary as ever, with 12 fully equipped dispensaries, operated by four doctors and thirteen qualified nurses, along with 74 volunteers from the Red Cross.



### Studies and training

Apart from this intense activity, the Medical Service also provides specific training activities. Certain examples of particular note include the organisation of clinical sessions on cardio respiratory revival, the day to day work of the students of the School of Physical Education and Sport Medicine that do their work experience with us, and the studies and conferences given by our doctors in relation to the daily medical activity generated by our Club.

This year, the students of the School of Physical Education and Sport Medicine of Barcelona have started coming here for work experience in accordance with the collaboration agreement that was signed with our Club. According to the said agreement, the Club assists with the work experience of the students of that school in accordance with a plan of activities agreed by both parties.

The clinical sessions organised by the Medical Service this season were based on training for cardio respiratory revival, a hugely important technique that is increasingly important to learn. Organised by Doctor Josep Borrell and moderated by a team of doctors from Asepeyo, the sessions teach the vital importance of knowing how to act quickly and efficiently in situations of cardio respiratory failure.



Regarding the conferences and studies given by our doctors, we should highlight that which was organised by the head of the Club's Medical Service, Dr. Josep Borrell, who attended the XVth National Congress of the Mexican Association of Orthopaedics, which was held in the city of Monterrey.

Dr. Borrell appeared at several conferences speaking on crossed ligaments in sport and the complications of muscular injuries, and the prosthesis of crossed ligaments and the instability of the elbow, illustrating the latter case with the recuperation of a player that until last season formed part of our handball section, Rafael Guijosa.

Dr. Ricard Serra-Grima also presented an interesting study that showed that attending matches at the Camp Nou does not increase the risk of coronary disease, after analysing the number of acute coronary incidents that occurred at our stadium between August 2000 and June 2001. This study compared these cases with those of the general population when not in any potentially stressful situation.

The statistical evidence shows that there is no increase in the risk for people attending football matches when compared to members of the general public.



4 Commercial and marketing department

**New agreements.**

**Blue chip brand names join Barça**

This season the club has been carrying out a commercial policy based on clearly defined management criteria: leadership, independence and internationalisation. These criteria have been applied through a series of important international alliances with companies at the forefront of their respective sectors which will generate new income sources and guarantee a global projection of our products and services.

Putting these agreements into practice is the responsibility of Esteve Calzada, who joined the club in January as the new Marketing and Commercial manager. Esteve Calzada has overall responsibility for the club's marketing and commercial side and is responsible directly to the director general.





Nike, commercialising the Barça product globally

The agreement reached between the club and Nike, which comes into force from 1st July 2002 and will last until the end of the 2007-08 season, gives the North American sports' company the licensing rights to the exploitation and commercialisation of the Barça brand throughout the world as well as the exploitation of the club shop, La Botiga, and other new retail outlets planned to open in the future.

This deal means a shared management of our brand, which takes advantage of Nike's experience in the field

and its plans for global retail outlet expansion. Profits from merchandising will be divided up 50% between the club and Nike, who also guarantee a minimum level of profits for the club equal to that which is presently generated by merchandising.

The club therefore maintains ownership of its brand and of the club shop, whilst Nike is providing a top class team of marketing experts who will work together in the club's own offices and with the club's own marketing department to take charge of the business expansion.

4 Commercial and marketing department

New agreements.



Havas, New sponsorship programme with a world leader in communication  
The agreement signed with Havas Advertising Sports, one of the top global communications groups with offices in over 75 countries, will allow the club to build its sponsorship deals with top international and national companies within the context of its overall economic development over the next six years as well as guaranteeing income of at least 40 million Euros during this period.

These companies will have access to a series of rights and communication platforms (publicity, marketing,

hospitality...) within the Nou Camp and other areas of activity of the football first team and the other sections of the club – basketball, roller hockey, handball, five-a-side.

In order to carry out the agreements reached with the club, Havas will work with Santa Monica Sports, the leading sports marketing company in Spain. The club's marketing will be dealt with by Media Planning Group (MPG), of which Havas is a major component.



#### NFL, Barça brand in USA

The agreement reached between the club and the National Football League (NFL) will serve as a point of entry into the American market for Barça. The deal forms part of the strategy of collaboration between the most important sports league on the American continent and our club. During the next three years the NFL will help in promoting the Barça brand within the United States, whilst Barça will do the same for the Barcelona Dragons American football team, which has been renamed

FC Barcelona Dragons and this season has incorporated the club logo into its players' uniforms.

The NFL will also provide two stadiums for our team to stage friendly games at next season and from 2003 The Dragons will play their home games at the Miniestadi.

We will be consulting with the NFL over areas such as live retransmissions, sponsoring and product licensing for The Dragons in Spain and the NFL will present the club to its sponsors.

The club will also have a continuous presence at nfl.com, which is the second most visited web site in the world with 7 million visitors a month.

#### Mobile Phones: a pioneering initiative

The agreement signed with Telefónica Móviles will allow the development and commercialisation of advanced mobile phone services based on short messages and mobile internet access, which will be available to all our fans. Based on an estimated volume of 1 million messages a month the club should receive revenue of 1.5 million Euros from this service.

This is a pioneering initiative within the elite of European football and will provide a new channel of communication between the club and its fans as well as providing a new source of income.

During this year new services such as a direct line to players and coaches, a specially designed WAP page with wide ranging information about the club and a chat room in which players will participate are planned to come on stream. Members will also be able to use a new mobile phone application which will allow them to use the Seient Lliure service. Further e-commerce initiatives are also being developed.

4 Commercial and marketing department

La Botiga



La Botiga increases sales

For yet another year, our 2000 m<sup>2</sup> club superstore has seen an increase in both sales and visitors. A total of 824.255 articles were sold during 2001, 711.962 of which were under licence from Barça and 133,333 of Nike brand material. The shop was visited by 2,644,122 customers and recorded 266.172 sales transactions. Amongst the most popular shirts sold were

those of Rivaldo, Saviola and Kluivert, whose sales were well ahead of the other players'. Once again the majority of sales, 75% to be exact, occurred between Easter and the end of September.



### Gent del Barca Project

The new commercial and marketing department is working intensely on a number of new projects which will soon be released onto the market, with the objective of both guaranteeing sustained revenue growth and providing improved services to our members and Club partners.

Work has been carried out this year on the preparation, design and campaign launch of the "Gent del Barca" project, with the following objectives in mind:

- Bring on board the mass of Barça fans by means of a fans card.
- Offer a programme of offers for the fans, which will allow a closer contact with the club.
- Open the offer on an international basis, in order to reach the large numbers of Barça fans around the World.

### "Projecte Animació"

The marketing department is also working on a project for fan entertainment and cheerleading in the Nou Camp with the objective of involving fan participation at the ground as well as ensuring that the match day experience is as enjoyable an experience as possible.

Information media



More coverage

The club's relations with the media continue to be open and fluid as coverage of Barça increases in both the traditional channels of communication and in new technologies. More space more time and more dedication to the club as well as our growing role as reference point for the media makes ever greater demands on us to respond.

Below are some examples of the attention paid to the club by the media.

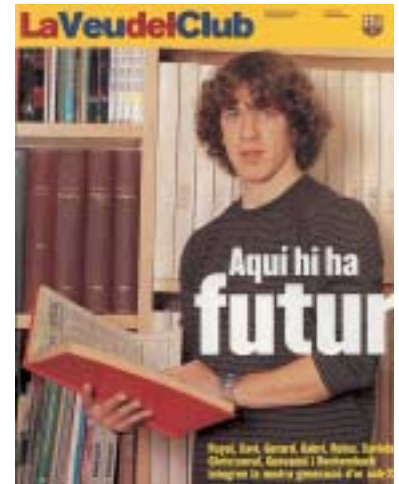
2001-02 Season

Spanish League

- Season long Media press credentials ..... 71
- Professional press credentials ..... 702  
(reporters, photographers, technicians, radio and TV)

Champions League

- Total press credentials ..... 3,858
- Average press credentials per game ..... 428
- Record press credentials (semi-finals) ..... 808



### *La Veudel Club*

During the 2001-2002 season, club members and supporters clubs receive the monthly club magazine, *La Veudel Club*, which includes articles and news items of interest connected with the club.

The magazine has included interesting articles including pieces concerning the youth academy, the future of the team with the inclusion of young players, the new Ciutat Esportiva de Sant Joan Despí or the new statutes of the club approved last year. The magazine also covers all the different sections of the club as well

as the youth teams, the museum, as well as featuring sections dealing with the history of the club.

Information media



Canal Barça

Last season saw a re-launching of the club's own TV station and its consolidation as the reference point for information about the club. Broadcasting for 12 hours and covering 38 live league and cup games as well as a wide ranging series of reports from their in-house team of professional and well-known reporters, Canal Barça was also present on more than 100 games of our reserve and youth teams and now broadcasts games from the Miniestadi and the smaller pitches around the Nou Camp every Saturday and Sunday morning.

The web, Barça's voice in the World

The development of the club's website continues to be a priority and it's ability to communicate all the news surrounding Barça makes it vital for our fans who wish to keep up to the minute contact with us. The start of next season sees the launch of an ambitious new website which will be a leader in the field and offer our fans a series of new services and products. These include interactive services, which will be the basis of the new web with an email service, SMS messages, player chats and multimedia content covering special reports and videos of training sessions. The site will also include player micro sites, a virtual press room of great use to the media who cover us, as well as new sections dedicated to the younger fans and supporters clubs.

## Members' Ombudsman's report 2001-2002

In line with Article 51 of the club's statutes, I hereby present my report as Members' Ombudsman for the 2001-2002 season.

After less than a year in my post I encountered one of the most important events in our club's social history: the application of the new club statutes. In our hundred year history we have only changed these statutes four times, and that on occasion to fit in with the demands of the Spanish government or the Generalitat, we can see just how important these new initiatives have been and the unique context in which the changes are happening. The new norms were approved by a majority of the votes of the General Assembly on 23<sup>rd</sup> July and took into account the consultations with the members carried out last year.

One of these modifications was the strengthening of the post of members' ombudsman and during this year I have been able to elaborate on a monthly basis updated lists of members with the right to vote.

As a result of the new statutes, a moratorium was applied until December 15<sup>th</sup> with the aim of encouraging the updating of the census, one of the principal aims of the board. A total of 7.197 cases took advantage of this moratorium. Although there was some disagreement with the moratorium, which so often happens in these cases, the move was positive for the club and led to a maximum optimisation of the census as well as a general improvement for the club as a whole above and beyond any personal advantages. The club has done its utmost to update the census and offered the families of late members the chance to mark their loved ones' commitment to the club.

As well as working on this historic process, I have been made well aware of the club's commitment to listen to its members through dealing with the nume-

rous proposals and suggestions I have received from our members. In all cases I have tried to help, assess and defend the members in their dealings with the club, who have always offered me all the necessary facilities to carry out my task in an independent way.

Sixte Cambra – Members' Ombudsman

**New Training Ground Complex**





### La Ciutat Esportiva «Joan Gamper»

The department has been hard at work this year on managing the building work at the club's new training facilities, La Ciutat Esportiva Joan Gamper, which has been the club's main new building priority. The project dates back to the time of President Agusti Montal, when the club bought land in Viladecans and is now becoming reality with the work in Sant Joan Despí. The start of building work is the culmination of many people's commitment and determination in the face of a series of problems and represents the clearest sign of the club's expansion.

#### Facilities at *La Ciutat Esportiva*

##### Area:

130.000 square metres

##### Professional football facilities:

- 1 pitch with stands.
- 2 training pitches.
- Supplementary training areas.
- 1 indoor pitch.
- 1 walled-in pitch.
- Facilities for the professional players.
- Accommodation facilities for the professional players.

##### Reserve and youth teams facilities:

- 1 pitch with stands.
- 2 training pitches
- Supplementary training areas.
- Facilities for the players.
- Accommodation facilities for the players.

##### Other sports:

- Sports hall for basketball.
- Sports hall for handball.
- Sports hall for roller hockey.
- 3 outdoor courts.
- Eight lane running track.
- Indoor athletics track.
- Related athletics facilities

New Training Ground Complex

The model of the completed project





#### No cost to the club

The building of the new training complex, costed at approximately 30 million Euros, has been financed in its entirety by the sale of part of the original land ownings. This financing was planned from the beginning of the project when the land was first acquired.

The total area of the plot is 296.443 square metres, 136.839 square metres of which are being used for the complex, leaving 55.555 square metres which have been sold and another 39.557 square metres which the club still owns.

#### Five kilometres from the Nou Camp

*La Ciutat Esportiva Joan Gamper* is five miles from the Nou Camp in the municipality of Sant Joan Despí, which is bordered by Sant Just Desvern to the north, Esplugues de Llobregat to the east, Cornellà de Llobregat to the south-east, Sant Boi de Llobregat to the south-west, Santa Coloma de Cervelló to the west and Sant Feliu de Llobregat to the north-east.



The main A-2 motorway from Barcelona to Martorell goes through the borough, as does the Barcelona shoreline ring-road, *la ronda litoral*, N II national road and two railway lines: the RENFE line and the Catalan government Ferrocarrils de la Generalitat line. The borough will also shortly be linked to Barcelona by a new city tram line.



6 Works and Maintenance Department

New Training Ground Complex





### Work begins

Last January the constructors were given the go-ahead to begin building work on the site.

Since then, the preparatory work on excavations and levelling of the site have been successfully carried out. Despite the unseasonable bad weather in May, the constructors began work on the foundations and building of the first set of changing rooms.

According to the building plan, the work on levelling the ground should be finished by October and the whole site completed by January 2004. As well as the actual training complex, connecting roads, drainage and other services will need to be installed. The first stage of construction will see the changing rooms, outdoor pitches and gardens finished, while a second phase will see the completion of the indoor pitches, players' accommodation and the sports halls.

Enric Batlle and Joan Roig are the architects for the project, having won a public competition for improving the club's facilities.



6 Works and Maintenance Department

Work at the Nou Camp



New signs

The signposting within the Nou Camp, which had been in place for 20 years, has been renewed this season. All the exterior signposting as well as the signs on the gates and accesses have been replaced and the use of advertising on these signs has meant that the project cost the club nothing.



New installations for the members' service

Two new information points for the members' service have been placed at the South and North Goal Stands.



External lighting improvement

Given that a number of accesses to the ground were badly lit at night, the club has installed extra street lighting to improve safety and security for supporters and visitors, who have received these improvements with considerable approval.



New kiosks in the Nou Camp entrance

In order to make the stadium more comfortable, a number of kiosks have been moved out of the main entrance hall to facilitate ease of movement of the fans. This process will continue until all the various entrance halls are completely empty of kiosks.



#### New cleaning services

Last July the club signed an agreement with Fomento de Construcciones y Contratas S.A el Club for a new cleaning service for the stadium, which guaranteed an improvement in both personal and cleaning equipment.



Installation of a system to avoid high temperatures at pitch level.

During July and August the peculiar architectural characteristics of the stadium means that the temperature at ground level can often reach up to 40 °C. This has a seriously prejudicial effect on the turf and the grass roots. In an attempt to avoid this damage the ground staff, working with the gardening company Garden Tona, began a series of experiments which led us to the conclusion that the solution lies in a series of awnings, suspended above the pitch, which, whilst reflecting the sun, allow rain and wind to pass through. A total of 20 awnings, measuring 70 metres by 5, have been installed and the whole system can be put in place or withdrawn in less than half an hour.



#### Lawns and gardens

Lawns and flower beds have been added to a number of areas around the stadium and automatic sprinkler have been installed, which has resulted in a considerable improvement in the stadium's appearance.

The resulting difference in temperature has been measured at up to seven or eight degrees. Our monthly examination of the turf and grass roots showed that the use of the awnings last summer resulted in a much stronger growth and as a result this season the pitch has not suffered from any bare patches, even during November, December or January, which are traditionally the worst months.

6 Works and Maintenance Department

Work at other installations



Sprinkler system for artificial pitch

A sprinkler system has been installed on the artificial pitch alongside the Ministadi in order to freshen up the surface and allow a faster movement of the ball. The technical staff of the reserve and youth teams specifically asked for this project and they were all pleased with the results.



Modernisation of the Ice Rink

The protective rubber surface surrounding the rink has been replaced, the markings on the rink itself have been repainted as has the ceiling of the building. The rink now offers the best possible conditions for our ice-hockey and ice skating sections.



New electronic scoreboard at the Palau Blaugrana

The new electronic scoreboard, similar to those used in the NBA where all four sides feature large high definition video screens, will be installed once all the sports activity at the Palau is finished this summer.



New offices for the sections

The basketball, athletics, rugby, hockey, five-a-side and baseball sections have all moved into new offices at the Palau Blaugrana this season in order to facilitate their work in more comfortable and adequate surroundings.



#### New stands

Following suggestions from the parents of some of our academy players who play on pitch number 1, a small stand with capacity for 100 people has been installed. The pitch doubles up as a car park on match days.



#### The Miniestadi adapted for American football

In order to facilitate the presence of FC Barcelona F.C. Dragons, a number of modifications to the Miniestadi have been carried out. These include the collocation of rubber protection behind the goals, new goalposts and nets and new pitch markings. The public's reaction to



#### Building work in the Nou Camp offices

The sporting logistics department, which was based in the club offices was moved into the Nou Camp, which necessitated opening up a series of new spaces in the stadium offices for department personnel.



#### Building work in the club offices

As a result of changes in the organisational structure of the club, a series of alterations and improvements to the club offices have been made with the aim of modernising and updating existing spaces.

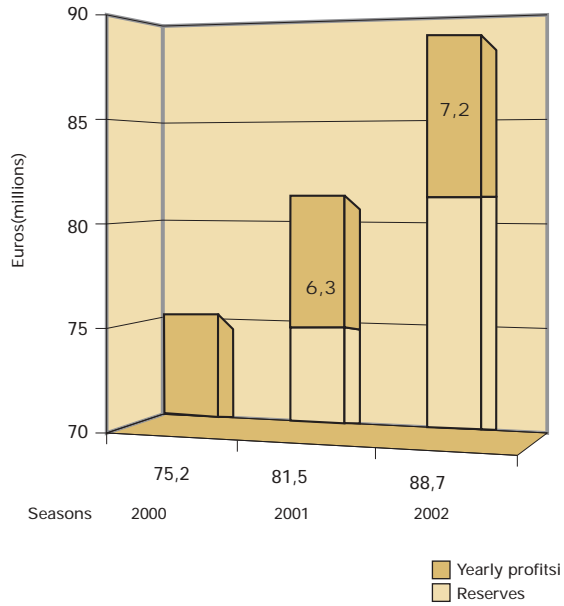


7 Economic section

Economic report

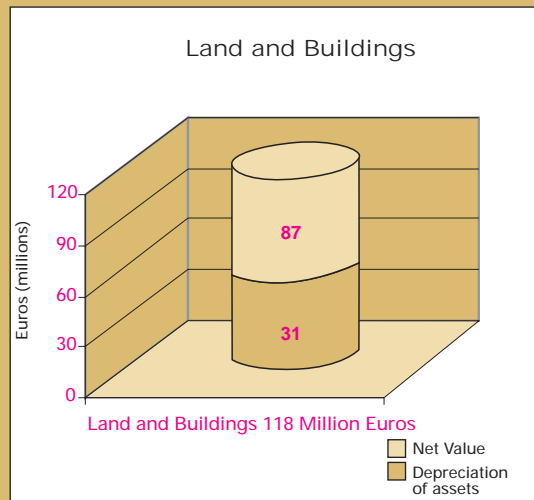
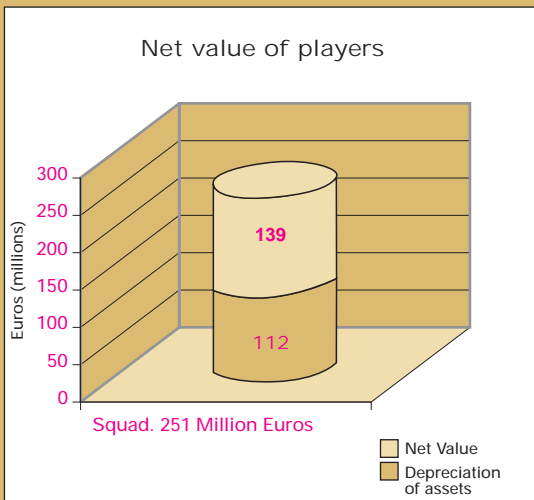
### Capital and reserves

The 2001/2002 season ended the financial year with a profit of 7.2 million Euros, which will increase the Members Fund, the total Capital and Reserves on June 30, 2002 being 88.7 million Euros



### Investments

The Balance Sheet on June 30, 2002 presents a Net Fixed Assets figure of 264 million Euros. That basically corresponds to the net value of players, 139 million Euros, and ownership of land, buildings and facilities, at a net book value of 87 million Euros.



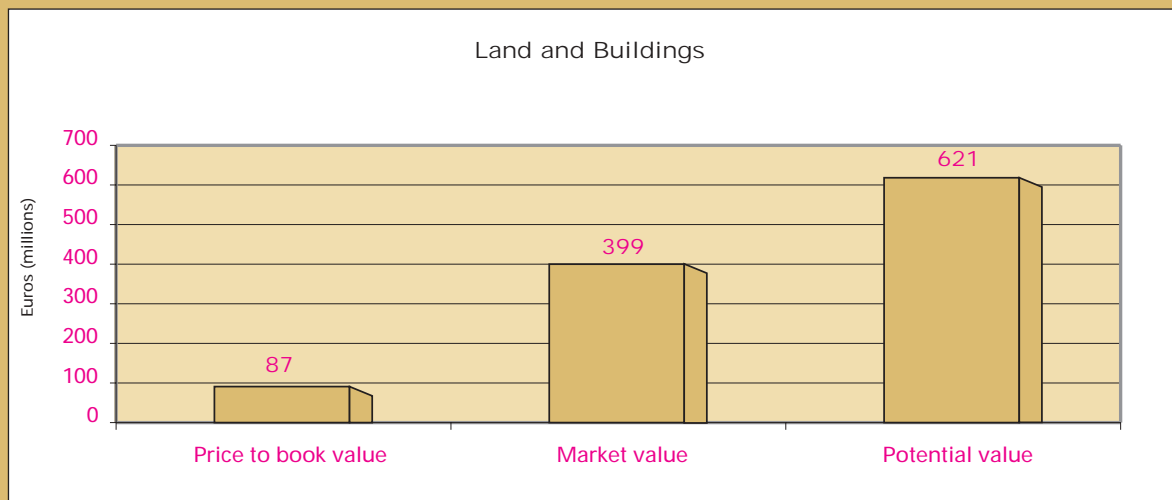
### Seient Lliure: Another benefit for the member

The new *Seient Lliure* service, which was introduced by the Club and has been in operation since the Champions League game against Wisla Krakow, has been very well accepted by season ticket holding Club members.



FC Barcelona is the most economical European-orientated Club for its members, both with respect to prices and to the services offered.

The current replacement value of Tangible Fixed Assets (land, buildings and facilities) is 399 million Euros, and 621 Euros incorporating all the Urban Planning Projects that Club is undertaking.



**7 Economic section**
**Economic report**

## Closing the 2001/2002 budget

(Figures expressed in Thousands of Euros)

INCOME	Budget 2001/2002	Closing 2001/2002
Sports income	44.805	44.400
Broadcasting rights	35.798	42.890
Income from members and season tickets	32.569	32.183
Other income	41.053	75.034
Total income	154.225	194.507
EXPENSES		
Purchases, External services and Taxes	29.201	29.310
Personnel	74.656	88.264
Other expenses	8.733	14.985
Depreciation of assets	41.635	54.723
Total expenses	154.225	187.282
Fiscal year profit for de year	0	7.225

The basic features of the closing of the 2001/2002 budget were the following:

- Beginning of work on the "Joan Gamper Sports Centre", which has generated a capital gain of 25 million Euros through the necessary sale of land to cover construction costs.
- Positive development of income from broadcasting rights, due to greater economic participation in the Champions League than was budgeted for.
- The consolidation of several lines of business that the Club has been developing, such as sponsorship, the Shop and Museum and the acquirement of the budgeted income (more than 25 million Euros) from the transfer of players, has allowed us to cover differences in expenses, essentially produced by the renewal of the squad of players.

## Budget for 2002/2003 season

	Thousands of Euros							Total
	Football Top team	Football Farm club	Basketball	Handball	Roller Hockey	Others sections sports	Exploitation sections sports	
<u>INCOME</u>								
Competitions	12.251	12	251	36	7	0	0	12.557
Members and season ticket holders	15.616	6.106	8.024	1.675	734	872	0	33.027
Broadcasting rights	39.734	1.062	986	260	324	165	165	42.696
Marketing and advertising	24.181	736	3.025	1.365	1.026	758	73	31.164
Other income	38.436	2.843	1.950	862	328	507	6.362	51.288
Total income	130.218	10.759	14.236	4.198	2.419	2.302	6.600	170.732
<u>EXPENSES</u>								
Supplies	297	69	79	47	65	64	206	827
Personnel	60.074	6.821	10.035	2.853	1.655	1.458	640	83.536
Amortisation of Fixed Assets	42.109	1.564	140	296	61	17	1.007	45.194
Other expenses	27.738	2.305	3.982	1.002	638	763	4.747	41.175
Total expenses	130.218	10.759	14.236	4.198	2.419	2.302	6.600	170.732

**AUDIT REPORT ON THE  
ANNUAL ACCOUNTS**

To the General Assembly of  
Futbol Club Barcelona:

We have audited the annual accounts of Futbol Club Barcelona, consisting of the balance sheet as at 31 June 2002, the profit and loss account and the related notes to the annual accounts for the year then ended, the preparation of which is the responsibility of the Executive Board. Our responsibility is to express an opinion on the annual accounts taken as a whole, based on the work carried out in accordance with auditing standards generally accepted in Spain which require the examination, on a test basis, of evidence supporting the annual accounts and an evaluation of their overall presentation, the accounting principles applied and the estimates made.

In accordance with Spanish Corporate Law, Executive Board have presented, for comparative purposes only, for each item of the balance sheet, the profit and loss account and statement of source and application of funds, the corresponding amounts for the previous year as well as the amounts for 2002. Our opinion refers exclusively to the annual accounts for 2002. On 6 July 2001, we issued our audit report on the 2001 annual accounts, in which we expressed an unqualified opinion.

As explained in note 18 of the notes to the accounts, the tax authorities have raised provisional tax assessments without fines in the amount of Euros 36.7 million (including interest), basically arising from the tax treatment of the cession agreements regulating the image rights of professional players. As described in the aforementioned note, the Club considers that the future resolution of the proceedings will be favourable to the Club, and, accordingly, it does not consider it necessary to book a provision in this regard in the accompanying annual accounts. Due to the different interpretations to which Spanish tax legislation lends itself, it is not possible to objectively evaluate the effects on the Club that could arise as a result of the final resolution of the aforementioned situation.

In our opinion, except for the adjustment that may prove necessary were we to know the final outcome of the uncertainty described in the preceding paragraph, the accompanying annual accounts for the year 2002 present fairly, in all material respects, the financial position of Futbol Club Barcelona at 30 June 2002 and the results of its operations and its source and application of funds for the year then ended, and contain all the information necessary for their interpretation and comprehension in accordance with generally accepted accounting principles in Spain, applied on a basis consistent with that of the preceding year.

The accompanying Directors' Report for 2002 contains the information that the Executive Board consider relevant to the position of Futbol Club Barcelona, the evolution of its business and of other matters and does not form an integral part of the annual accounts. We have verified that the accounting information contained in the aforementioned Directors' Report coincides with that of the annual accounts for 2002. Our work as auditors is limited to checking the Directors' Report within the scope already mentioned in this paragraph and it does not include a review of information other than that obtained from the accounting records of Futbol Club Barcelona.

PricewaterhouseCoopers Auditores, S.L.

Anselm Constans  
(Original in Spanish signed by Anselm Constans Audit Partner)  
8 July 2002

## FC Barcelona

## Audit

**Balance Sheets as at 30 June 2002 and 2001  
(Expressed in million Euros)**

Assets	2002	2001
Fixed assets		
Sports-related intangible fixed assets (note 5)	139.005.257	109.812.199
Other intangible fixed assets (note 6)	1.819.220	1.840.415
Tangible fixed assets (note 7)	87.368.352	85.522.049
Investments (note 8)	36.539.544	507.498
Total fixed assets	264.732.373	197.682.161
Deferred expenses (note 9)	4.989.394	1.879.577
Current assets		
Inventories	486.354	1.197.548
Debtors (note 10)	14.833.792	8.172.441
Current asset investments	–	17.914.259
Cash at bank and in hand	299.605	948.338
Prepayments and accrued income	1.062.752	1.549.072
Total current assets	16.682.503	29.781.658
Total assets	286.404.270	229.343.396

Liabilities	2002	2001
Capital and reserves (note 11)		
Members fund	69.683.792	63.386.710
Revaluation reserves	11.809.272	11.809.272
Profit for the year	7.224.582	6.297.082
Total capital and reserves	88.717.646	81.493.064
Deferred income (note 12)		
Capital grants	9.624.047	10.514.493
Cession of rights and of future income	55.539.956	46.221.235
Other deferred income	8.896.272	4.710.548
	74.060.275	61.446.276
Provisions for liabilities and charges (note 13)	33.183.460	36.211.909
Creditors: amounts falling due in more than 1 year		
Other creditors (note 14)	27.470.394	14.250.533
Creditors: amounts falling due in less than 1 year		
Bank loans (note 15)	4.200.000	–
Trade creditors (note 16)	11.971.093	13.567.754
Other non-trade creditors (note 17)	46.801.402	22.373.860
	62.972.495	35.941.614
Total liabilities	286.404.270	229.343.396

## Profit and Loss Accounts for the years ended 30 June 2002 and 2001 (Expressed in million Euros)

Expenses	2002	2001	Income	2002	2001
Operating expenses			Operating income		
Consumption of sport-related materials	131.610	1.826.354	Net turnover (note 20 (a))	119.472.649	102.627.786
Other supplies	4.345.152	3.680.412	Other operating income (note 20 (b))	19.561.863	7.240.007
Personnel and players (note 20 (c))	88.263.969	61.568.836			
Amortisation of player acquisition rights (note 5)	50.642.352	36.493.512			
Amortisation of other intangible fixed assets (note 6)	128.439	130.823			
Depreciation of tangible fixed assets (note 7)	3.952.379	4.095.917			
Variation in provisions for activity and bad debt losses	282.774	-			
Other operating expenses (note 20 (d))	38.725.996	39.754.461			
<b>Total operating expenses</b>	<b>186.472.671</b>	<b>147.550.315</b>	<b>Total operating income</b>	<b>139.034.512</b>	<b>109.867.793</b>
			<b>Operating loss</b>	<b>47.438.159</b>	<b>37.682.522</b>
			Income from financial investments	62.341	720.462
Financial expenses	3.488.051	1.365.598	Financial income	288.827	793.206
Exchange losses	229.878	120.538	Exchange gains	2.412.157	815.115
	3.717.929	1.486.136		2.763.325	2.328.783
<b>Net financial income</b>	<b>-</b>	<b>842.647</b>	<b>Net financial expenses</b>	<b>954.604</b>	<b>-</b>
			Loss from ordinary activities	48.392.763	36.839.875
Extraordinary profit and loss (note 20 (e))	150.456	20.568.471	Extraordinary income (note 20 (e))	52.709.306	69.584.439
Extraordinary profit	52.558.850	49.015.968			
Profit before tax	4.166.087	12.176.093			
Corporate income tax (note 18)	(3.058.495)	5.879.011			
<b>Profit for the year</b>	<b>7.224.582</b>	<b>6.297.082</b>			

## FUTBOL CLUB BARCELONA

### Notes to the accounts for 2002

#### (1) Club activity

Fútbol Club Barcelona is a non-profit private association of individuals with its own legal personality and capacity to act that was incorporated on 29 November 1899.

The objectives of the Club, amongst others, are mainly to promote football and sports in general, participate in competitions and promote physical-sport related activity addressed to its members and, as the case may be, the general public.

#### (2) Basis of presentation

##### (a) General principles

The accompanying annual accounts have been prepared by the Club's Executive Board on the basis of the Club's accounting records, which have been kept in Euros since 1 July 2001, and are presented in compliance with the Spanish General Accounting Plan for Public Limited Sport Companies so as to provide a true and fair view of the Club's net worth, its financial situation and the results of its operations.

The balance sheet shows negative working capital. However, the Club has the resources to continue operating normally: its budgets are balanced and has assured future income to cover its committed expenses while making very limited use of its credit facilities available. The Executive Board foresees a significant improvement in the Club's financial situation at the end of next year.

##### (b) Comparability

The amounts for 2000/01 have been converted to Euros in order to make them comparable with the figures for 2002. To this purpose the Club has applied the conversion rate of Euro 1 = Ptas 166,386 to last year's figures.

##### (c) Classification of income and expenses

As set out in the introduction to the Order of the Ministry of the Economy of 27 June 2000, which adopted the Regulations governing the adaptation of the General Accounting Plan to Public Limited Sport Companies, in spite of the fact that the sale of players is becoming more and frequent, the results from these operations must be classified as extraordinary results as they are generated by the disposal of a fixed asset. Thus, the Club states profit and loss from the transfer one of players as

extraordinary results even though it considers this one of its ordinary activities. The results generated by player transfers, however, are accounted for in the Profit and Loss Account, in Annex I of these notes, as ordinary activity.

The annual accounts for 2001/02 will be submitted to the approval by the General Assembly, and it is expected that the latter will adopt the accounts without any significant modifications. The annual accounts for 2000/01 were adopted on 23 July 2001.

#### (3) Profit for the year

The distribution of profits for 2002 which the Executive Board of the Club will propose to the General Assembly for its approval is to appropriate the total profit to the Members Fund.

The distribution of 2000/01 profit is broken down under the movement of capital and reserves (see note 11).

#### (4) Accounting policies

The principal accounting policies used by the Club in drawing up the annual accounts are as follows:

##### (a) Sport-related intangible fixed assets

The Club does not capitalise any training costs for farm club or other section players or for players acquired from other clubs.

The costs required for acquiring federated rights of players from other clubs and like amounts are capitalised and held under intangible fixed assets and written off on a straight-line basis over the term of the first contract entered into with the player, excluding any residual amounts. The expenses needed to renew the contracts are only capitalised when they represent an improvement to the same (extension of the term of the contract, increase in the escape clause, etc.) and are written off over the term of the contract.

In the event of early rescission of contract, the unamortised part of the cost is fully written off and, together with the corresponding income, is stated as extraordinary results when federated leave is granted. Furthermore, the estimated losses for early rescission that have not yet been realised are provided for under "Provisions for liabilities" when the decision to rescind the contract is taken.

When the Club cedes players it records the cost of the cession in the profit and loss account on the basis of the term of the contract. This year the Club has been ceded one player whose federated rights were obtained through an economic consideration of Euros 3 million.

(b) Other intangible fixed assets

Non-sport related intangible fixed assets are stated at their cost of acquisition, net of their respective accumulative amortisation, as follows:

- Research and development expenses have been capitalised, since at the balance sheet date there are grounds for the technical success and economic and commercial profitability of the projects. The capitalised costs will be written off on a straight-line basis when the related project is started up.
- Industrial property corresponds mainly to trade marks, names and commercial designs and are stated at cost of acquisition and written off on a straight-line basis of ten years.
- Computer software applications acquired are stated at the costs incurred and amortised on a straight-line basis during the lesser of five years or the period of planned use of the application. Software application maintenance expenses are expensed in the year they are incurred.

(c) Tangible fixed assets

The Club books tangible fixed assets at the cost of acquisition, restated until 1996 in accordance with current legislation. Tangible fixed assets acquired without consideration are stated at their fair value at the time of acquisition, in accordance with the corresponding certificates and expert appraisals.

Improvements which extend the useful lives of existing assets are capitalised. Interest and differences on exchange directly related to tangible fixed assets accruing before such assets are brought into use are also capitalised.

Repair and maintenance costs are expensed in the year in which they are incurred. When tangible fixed assets are retired or otherwise disposed of, the asset and accumulated depreciation accounts are adjusted accordingly.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives using the following rates:

	<u>Estimated years of useful life</u>
Stadiums and other buildings	25 - 50
Plant, machinery and tooling	3,3 a 10
Vehicles	5
Furniture and fittings	12,5
Computer equipment	5

Works of art received as donations are capitalised at their market value in accordance with studies of expert appraisers. The amount stated under tangible fixed assets has a counterparty held under "Deferred income" and is not taken to profit and loss, since these works are not written off, in light of the fact that they do not suffer any economic or time-related depreciation.

(d) Investments and current asset investments

Marketable investments in either short or long-term fixed income or equity securities are stated at the lower of acquisition cost or market value. The market value of listed shareholdings on organised secondary markets is the lower of their average quotation of the last quarter of the year or their quotation at the balance sheet date.

Long-term deposits and guarantee deposits held under investments do not accrue interest and are stated at nominal value.

(e) Inventories

Inventories are mainly made up of sports material for sale and own use and are valued at acquisition cost, which is considered to be the average weighted cost.

The Club charges a provision for depreciation of inventories which cost exceeds market value or when there are doubts as to their recoverability.

(f) Corporate income tax

Corporate income tax expense is recognised based on the reported profit as adjusted for permanent differences between reported and taxable profits, and the effects of any tax credits and deductions, excluding withholdings and payments on account.

Deferred tax assets and liabilities arising from timing differences in the recognition of income and expense for accounting and tax purposes are recorded in the balance sheet until the underlying timing differences reverse. Out of prudence, the Club does not recognise deferred tax assets.

(g) Transactions in foreign currency

Conversion to Pesetas of transactions denominated in foreign currency is made at the exchange rate in effect at the time of the operation or at the insured exchange rate.

The exchange differences arising from the valuation at year end of current asset investments, loans and borrowings in foreign currency of non-EMU countries are classified on the basis of maturity and currency. Net positive gains are held under "Deferred income" on the liabilities side of the balance sheet, and taken to profit and loss in the year in which the corresponding maturities take place. Exchange losses are expensed for the year.

(h) Severance payments

Except when justified, entities must indemnify their employees when dismissed. Given the lack of any foreseeable need to abnormally terminate employment and given the fact that those employees who retire or leave voluntarily do not receive indemnities, severance payments when they arise are expensed when the decision to dismiss is taken and the employee is notified of the dismissal.

The Club has entered into contracts with players that provide for indemnities upon termination should a series of conditions be met. These indemnities are booked on a straight-line basis as an expense throughout the term of the contract. The amount accrued is carried under "Long-term creditors - Other creditors" in amounts totalling Euros 1.623 thousand and Euros 2.721 thousand (see note 14) and under "Short-term creditors - Other non-trade debts" totalling Euros 5.341 thousand and Euros 4.185 thousand in the accompanying balance sheets at 30 June 2002 and 2001, respectively (see note 17).

(i) Capital grants

Outright grants are recorded at the original amount granted and taken to results on a straight-line basis during a period equivalent to the estimated useful life of the tangible fixed asset obtained or financed by these grants.

(j) Other deferred income

Amounts received that have not yet been recognised as income in the profit and loss account, mainly in relation to television and sponsoring contracts and members' fees, are booked at the nominal amount received under "Cession of rights and of future income" and "Other deferred income", regardless of when it is taken to results. These amounts, which do not involve future financial obligations, are recorded in the balance sheet as they are invoiced in line with the collection periods set down in the contract, and are recognised as income only in the corresponding years (accruals principle).

(k) Pensions

The Club recognises the cost of its pensions obligations when they accrue.

The cost of commitments to retired personnel, which consists of a supplement to the Social Security pensions, is based on actuarial calculations made periodically by an independent expert and stated on the Liabilities side of the balance sheet under "Provisions for liabilities and charges". The actuarial calculation has been based on the Projected Unit Credit method, using the PERM/F 2000 mortality tables, a market interest rate and a monetary revaluation of 3% annually.

The pension commitments to current personnel are contemplated in a defined contribution pension plan, the Fondo de Pensiones Bansabadell 8. The contributions made to the Pension Fund during 2001/02 have totalled Euros 210 thousand (Euros 192 thousand in 2000/01). These contributions are recorded in the profit and loss account under "Personnel and player expenses (see note 20(c)).

(l) Income and expenses

Income and expenses are recorded on an accruals basis, i.e. in the period in which the income or expense deriving from the goods or services in question is earned or incurred rather than the period in which the cash is actually received or disbursed, except for the operations pertaining to the National Professional Football League's (the League) Turnaround Plan, which usually sets forth a specific treatment. However, out of prudence, the Club only books profit actually realized at the year end.

**(5) Sport-related intangible fixed assets – Player Acquisition Rights**

The balances and movement for the year ended 30 June 2002 in this account are as follows:

In euros				
	Balances at 30.06.01	Additions	Disposals	Balances at 30.06.02
Cost				
Football	180.421.175	102.061.475	(33.841.825)	248.640.825
Basketball	1.040.481	-	-	1.040.481
Handball	449.932	311.636	-	761.568
Hockey	100.333	-	-	100.333
	<u>182.011.921</u>	<u>102.373.111</u>	<u>(33.841.825)</u>	<u>250.543.207</u>
Accumulated amortisation				
Football	(70.937.083)	(50.546.516)	11.304.124	(110.179.475)
Basketball	(1.040.481)	-	-	(1.040.481)
Handball	(121.825)	(95.836)	-	(217.661)
Hockey	(100.333)	-	-	(100.333)
	<u>(72.199.722)</u>	<u>(50.642.352)</u>	<u>11.304.124</u>	<u>(111.537.950)</u>
	<u><u>109.812.199</u></u>	<u><u>51.730.759</u></u>	<u><u>(22.537.701)</u></u>	<u><u>139.005.257</u></u>

The acquisition rights of full-time professional players of the Club at 30 June 2002 are treated as an expense for the coming seasons on the basis of the following estimate:

The average duration, as well as the average number of years elapsed in the contracts of the Club's professional players, whose federated rights have been acquired through a monetary consideration, has been:

	In Euros		Years
Season:		Number of players at 30 June 2002	27
2002-2003	44.642.370	Average duration of the contracts	4
2003-2004	39.838.692	Contract years elapsed (average)	2
2004-2005	31.557.712		
2005-2006	16.857.390		
2006-2007 and following seasons	6.109.093		
	<u><u>139.005.257</u></u>		

The breakdown of the net book value of the player's acquisition rights at 30 June 2002 is as follows:

<u>Players:</u>	<u>Net book value</u>
<u>Football</u>	
Saviola	30.103.932
Overmars	21.642.339
Geovanni	16.668.710
Christanval	13.900.428
Gerard	13.522.772
Rochemback	12.375.968
Alfonso	8.263.917
Dani	8.227.236
Andersson	5.709.615
Rivaldo	4.098.902
Others	3.947.531
	<u>138.461.350</u>
<u>Handball</u>	<u>543.907</u>
	<u><u>139.005.257</u></u>

At the date of the drawing up of these annual accounts, there are signed contracts for the acquisition of the federated rights, which will come into force in the coming year, of the player Enke, at no acquisition cost. Furthermore, negotiations are now underway for acquisitions and transfers that the Executive Board considers will not cause significant losses to the Club next season.

(6) Other intangible fixed assets

The balances and movement in this account during the year ended 30 June 2002 are as follows:

	<u>In Euros</u>		
	<u>Balances at 30.06.01</u>	<u>Additions</u>	<u>Balances at 30.06.02</u>
<u>Cost</u>			
Research and development expenses	1.516.402	-	1.516.402
Industrial property	148.855	-	148.855
Computer software applications	847.871	107.244	955.115
	<u>2.513.128</u>	<u>107.244</u>	<u>2.620.372</u>
<u>Accumulated depreciation</u>			
Industrial property	(140.637)	(4.612)	(145.249)
Computer software applications	(532.076)	(123.827)	(655.903)
	<u>(672.713)</u>	<u>(128.439)</u>	<u>(801.152)</u>
	<u><u>1.840.415</u></u>	<u><u>(21.195)</u></u>	<u><u>1.819.220</u></u>

Research and development expenses consist of the project for exploitation of the Club's lands, which is currently in the adaptation phase to the City Council's Basic Urban Plan for the area where the Club's Stadium and Mini-Stadium are located.

(7) Tangible fixed assets

The movements for the year have been as follows:

<u>Cost</u>	In Euros				Balances at 30.06.02
	Balance at 30.06.01	Additions	Disposals	Transfers	
Stadiums and pavilions	65.915.825	445.246	-	-	66.361.071
Other land and buildings	33.959.733	1.971.236	(1.013.898)	-	34.917.071
Plant and machinery					
Sport Technical installations	3.218.847	120.387	-	-	3.339.234
Non-sport technical installations	3.612.913	67.488	-	9.015	3.689.416
	6.831.760	187.875	-	9.015	7.028.650
Other installations, furniture and material:					
Sport	310.012	25.669	(12.554)	-	323.127
Non-sport	1.505.034	58.007	-	-	1.563.041
	1.815.046	83.676	(12.554)	-	1.886.168
Other fixed assets					
Sport	499.688	26.130	-	-	525.818
Non-sport	2.549.079	106.252	-	-	2.655.331
	3.048.767	132.382	-	-	3.181.149
Fixed assets under construction					
Sport	644.442	2.939.900	-	-	3.584.342
Non-sport	32.677	1.064.819	-	(9.015)	1.088.481
	677.119	4.004.719	-	(9.015)	4.672.823
<b>Total Cost</b>	<b>112.248.250</b>	<b>6.825.134</b>	<b>(1.026.452)</b>	<b>-</b>	<b>118.046.932</b>
<u>Depreciation</u>					
Stadiums and pavilions	(18.053.118)	(2.508.460)	-	-	(20.561.578)
Other land and buildings	(2.737.489)	(652.239)	-	-	(3.389.728)
Plant and machinery:					
Sport technical installations	(1.454.459)	(286.705)	-	-	(1.741.164)
Non-sport technical installations	(2.416.760)	(286.278)	-	-	(2.703.038)
	(3.871.219)	(572.983)	-	-	(4.444.202)
Other installations, furniture and material:					
Sport	(168.978)	(22.815)	1.256	-	(190.537)
Non-sport	(779.687)	(91.201)	-	-	(870.888)
	(948.665)	(114.016)	1.256	-	(1.061.425)
Other fixed assets					
Sport	(384.835)	(37.314)	-	-	(422.149)
Non-sport	(730.875)	(68.623)	-	-	(799.498)
	(1.115.710)	(105.937)	-	-	(1.221.647)
<b>Total Depreciation</b>	<b>(26.726.201)</b>	<b>(3.953.635)</b>	<b>1.256</b>	<b>-</b>	<b>(30.678.580)</b>
<b>Net Book Value</b>	<b>85.522.049</b>				<b>87.368.352</b>

Under the refurbishment project for sports installations and stadiums required to comply with the security regulations set down by the Regulations on Violence Prevention, the Club obtained from the National Professional Football League a contribution without consideration of tangible fixed elements totalling Euros 11.081 thousand. These assets included under "Stadiums and Pavilions" have been booked at the value resulting from the certification of the works issued by the League and the corresponding counter entry held under capital grants (see note 12(a)).

During 1996/97, the Club availed itself of the revaluation of balance sheets regulated by Royal Decree-Law 7/1996 of 7 June to increase the cost value of tangible fixed assets by Euros 12.303 thousand, calculated on the basis of the revaluation rates table issued in Royal Decree 2607/1996 of 20 December without reducing either the rates or the revaluation figure, as it complied with the financing rate set down by the aforementioned Decrees.

The detail and movement during the year ended 30 June 2002 of the revaluation, by the most significant tangible asset accounts, together with accumulated depreciation, is as follows:

	In Euros				Net book value at 30.06.02
	Cost at 30.06.02 and 30.06.01	Accumulated Depreciation		Balances at 30.06.02	
		Balances at 30.06.01	Charge for the year		
Stadiums and pavilions	9.398.213	1.600.725	25.987	1.626.712	7.771.501
Other land and buildings	2.470.886	125.942	320.904	446.846	2.024.040
Plant and machinery					
Sport technical installations	44.846	38.431	1.604	40.035	4.811
Non-sport technical installations	84.684	61.832	8.297	70.129	14.555
	129.530	100.263	9.901	110.164	19.366
Other installations, furniture and material					
Sport	9.128	8.804	324	9.128	-
Non-sport	31.642	18.989	1.905	20.894	10.748
	40.770	27.793	2.229	30.022	10.748
Other tangible fixed assets					
Sport	6.440	6.440	-	6.440	-
Sport	128.667	9.213	173	9.386	119.281
	135.107	15.653	173	15.826	119.281
	12.174.506	1.870.376	359.194	2.229.570	9.944.936

It is estimated that the charge for 2002/03 will be approximately Euros 359 thousand.

The Club has begun construction of the new "Joan Gamper Sport Complex" which will be located in the municipality of Sant Joan Despí and which is scheduled to complete phase one in the first quarter of 2004. This sport complex will measure approximately 137.000 square meters.

In order to undertake the construction of the first stage, after a call for tenders open to construction companies, the Club entered into a construction agreement on 20 December 2001 and into an external urbanisation contract for a total amount of Euros 29.955 thousand, payable upon completion of the work. The contract states that the price is closed.

At 30 June 2002, the Club has received work certificates relating to the aforementioned construction project for Euros 1.436 thousand, which have been booked under "Sport-related assets under construction".

Also on 20 December 2001, after a market survey was performed, the Club signed a private agreement with the same contractor for the sale of approximately 55.000 square meters of the approximately 100.000 square meters of land bordering the future "Joan Gamper Sport Complex", which it owns, while maintaining title to the remaining 45.000 square meters. This agreement, after a public invitation to tender for such sale in May 2002 was declared void, was executed in a public deed on 21 June 2002, and at the date of these accounts is being inscribed in the Property Registry. The amount of the sale of these lands has totalled Euros 30.050 thousand, which will fall due on 14 January 2004. The aforementioned sale contract includes a repurchase option in favour of the Club of these lands for the same amount, which can be exercised until 14 July 2003. The Club will exercise the purchase option if it receives a better offer, in which case the land would be resold immediately. The purchaser has a first refusal right if the option is exercised.

From the beginning, the intention of the Executive Board has been to build the new "Joan Gamper Sport Complex" without any additional cost to the Club. Therefore, it has only sold the amount of land required basically to cover the building costs.

The gain from the sale of these lands has been booked under "Gains from the disposal of fixed assets" (see note 20(e)).

The Club has the insurance policies needed to cover the main risks that could affect its tangible fixed assets.

According to a study undertaken by an independent expert, the land and buildings at 30 June 2002 have a current replacement value of approximately Euros 398.866 thousand or a current replacement value for illustrative purposes of Euros 620.594 thousand, including all the urban design projects that the Club has underway.

## (8) Investments

Movements in the accounts under Investments have been as follows:

	In Euros			Balances at 30.06.02
	Balances at 30.06.01	Additions	Disposals	
Long-term deposits and guarantee deposits	367.008	33.579	(52.138)	348.449
Permanent investments in capital	172.103	-	-	172.103
Loans to sport entities	-	6.000.000	-	6.000.000
Other loans	-	30.050.605	-	30.050.605
	539.111	36.084.184	(52.138)	36.571.157
Provision for loss in value of permanent investments	(31.613)	-	-	(31.613)
	<u>507.498</u>	<u>36.084.184</u>	<u>(52.138)</u>	<u>36.539.544</u>

The permanent investments in capital relate mainly to the interest of the Club in the A.C.B. (Association of Basketball Clubs) and the ASOBAL (Association of Handball Clubs), which are compulsory in order to participate in competitions.

The loans to sport entities relate to the long-term debtor balance for the sale of the federated rights of the player Arteta to the Glasgow Rangers. Other loans relate to the long-term debtor balance for the sale of the lands in Sant Joan Despí described in note 7. The tacit deferred interest on both loans at 30 June 2002 totals Euros 302 thousand and Euros 1.552 thousand (see note 20 (e)), respectively and have been carried under "Deferred income" (see note 12).

(9) Deferred expenses

At 30 June 2002 this account mainly includes amounts advanced and not accrued to sport personnel as well as early payments of the rent of video markers, which are apportioned in accordance with the term of the contract. These amounts will be expensed in the following seasons on the basis of the following estimates:

	<u>In Euros</u>
Season:	
2002/2003	2.408.707
2003/2004	1.759.795
2004/2005	440.497
2005/2006	380.395
	<u>4.989.394</u>

(10) Debtors

This account at 30 June 2002 and 2001 can be summarised as follows:

	<u>In Euros</u>	
	<u>2002</u>	<u>2001</u>
Sport entities, debtors	6.560.702	3.679.388
Sundry debtors:		
Exclusive contracts	2.173.624	1.322.287
Debtor balances for television broadcasts and sport shows	510.194	2.242.250
Others	6.258.590	1.262.312
Public administrations	79.560	275.167
Provision for bad debts	<u>(748.878)</u>	<u>(608.963)</u>
	<u>14.833.792</u>	<u>8.172.441</u>

"Others", under Sundry debtors, includes the short-term debtor balance for VAT invoiced on the sale of the lands described in note 7.

At 30 June 2002, the breakdown of "Sport entities, debtors" is as follows:

	<u>In Euros</u>
Trade debtors, "National Professional Football League"	386.177
Debtors, sport entities for the transfer or cession of players and others:	
Rangers Football Club (M. Arteta)	3.015.182
Málaga Club de Fútbol SAD (Arnau and M. Lozano)	1.213.141
C.D. Tenerife, SAD (D. Bermudo)	811.366
Others	<u>1.134.836</u>
	<u>6.174.525</u>
	<u>6.560.702</u>

Debtors, "National Professional Football League"

The reconciliation of the Club's account under debtors, "National Professional Football League" for debts apart from the Turnaround Plan is as follows:

	<u>In Euros</u>
Amount receivable at 30 June 2002 from the "National Professional Football League", according to the Club	383.877
Amount receivable by the Club confirmed by the "National Professional Football League" at 30 June 2002	<u>383.877</u>
Difference	<u><u>-</u></u>

The Sports Law of 15 October 1990 was enacted in 1990/91 and on 18 January the Agreement between the Supreme Sports Council (CSD - Spanish acronym) and the "National Professional Football League" was signed and set forth regulations pursuant to the aforementioned Law.

On 23 July 1991 Futbol Club Barcelona and the League entered into a private Agreement in respect of which on 30 June 2002 it was agreed that annual fees of Euros 90 thousand would be paid until the 2002/2003 season.

"Extraordinary results" in the Profit and Loss Account for 2001/02 and 2000/01 includes a charge under "Extraordinary expenses" of Euros 90 thousand (note 20(e)).

(11) Capital and reserves

The movement in this account during 2001/02 is as follows:

	<u>In Euros</u>			
	<u>Members Fund</u>	<u>Revaluation reserves</u>	<u>Profit for the year</u>	<u>Total</u>
Balances at 30 June 2001	63.386.710	11.809.272	6.297.082	81.493.064
Distribution of profit for 2000/01	6.297.082	-	(6.297.082)	-
Profit for 2001/02	-	-	7.224.582	7.224.582
Balances at 30 June 2002	<u>69.683.792</u>	<u>11.809.272</u>	<u>7.224.582</u>	<u>88.717.646</u>

a) Net shareholders' equity for the purposes of the Sports Law of 15 October 1990

The Sports Law of 15 October 1990 provides that the clubs participating in professional sport competitions shall be legally incorporated as Public Limited Sport Companies. Exempt from this regulation are those clubs that have had a positive net shareholders' equity balance as from 1985/86, which can retain their prior legal structure. This is the case of Futbol Club Barcelona. In this respect, the aforementioned Law provides that a guarantee must be filed by the Executive Board of 15% of the Club's budgeted expenses. This guarantee will not be necessary if the economic results obtained by the Executive Board are greater than this percentage of the budget, provided that the annual accounts have been audited.

	Thousand Euros
Amount confirmed by the League to the Executive Board as the positive net shareholders' equity on 2 July 1992	17.153
Accumulated results for the years 1991/92 to 2000/01, approved by the General Assembly	52.480
Results of 2001/02, pending approval	7.225
Plus:	
Capital grants and unrealised exchange gains (net of corporate income tax)	8.888
Accumulated depreciation of the restated value of tangible fixed assets as per RDL 7/96 (see note 7)	2.230
	11.118
Minus:	
Extraordinary income from the turnaround plan from 2 July 1992 until 30 June 2002	(6.797)
Total net shareholders' equity for the purposes of Sports Law of 15 October 1990	<u>81.179</u>

In application of the regulations set forth in the Royal Decree 1251/1999 of 16 July, the National Professional Football League considered that the current Executive Board is exempt from the obligation to file the above mentioned guarantee as it is of the opinion that this Board is a continuation of the former Board. Consequently, in accordance with the amount confirmed and results for the years and other items from 1991/92 until 2001/02, the current Executive Board is exempt from filing the aforementioned guarantee, since the above amount exceeds by approximately Euros 55.569 the minimum amount required of Euros 25.610 thousand, equivalent to 15% of the 2002/03 budget of Euros 170,732 thousand, which will be presented to the approval of the General Assembly.

b) Revaluation reserve Royal Decree-Law 7/1996 of 7 June (revaluation of 1996)

By availing itself of current company legislation, the Club restated its tangible fixed assets at 30 June 1996 by Euros 12.303 thousand (see note 7). The revaluation reserve at 30 June 2002 stands at Euros 11.809 thousand.

The balance of this account can be appropriated, tax free, to:

- Offset losses
- Shareholders' Fund, as from 30 June 2006.

However, the balance of the Revaluation Reserve Royal Decree Law 7/1996 is not available for direct or indirect distribution until the assets restated have been depreciated or disposed of or eliminated from the books.

(12) Deferred income

The balance of this account at 30 June 2002 and 2001 is as follows:

	In Euros					
	30.06.02			30.06.01		
	To be taken to income			To be taken to income		
	Season 2002/03	Seasons after a 2002/03	Total	Season 2001/02	Seasons after a 2001/02	Total
Capital grants:						
From sports entities	777.218	7.786.875	8.564.093	777.218	8.564.093	9.341.311
Other capital grants	96.670	963.284	1.059.954	124.472	1.048.710	1.173.182
	873.888	8.750.159	9.624.047	901.690	9.612.803	10.514.493
Cession of rights and of future income:						
Exclusive contracts for broadcasting rights	3.485.870	36.060.726	39.546.596	3.966.680	30.050.605	34.017.285
Advances on sponsorships contracts	3.861.137	12.132.223	15.993.360	1.737.784	10.274.154	12.011.938
Transfers and cessions of players	-	-	-	192.012	-	192.012
	7.347.007	48.192.949	55.539.956	5.896.476	40.324.759	46.221.235
Other deferred Income:						
Members' fees	4.816.531	-	4.816.531	4.639.619	-	4.639.619
Exchange gains	345.932	1.880.160	2.226.092	70.929	-	70.929
Deferred interest (note 8)	1.206.652	646.997	1.853.649	-	-	-
	6.369.115	2.527.157	8.896.272	4.710.548	-	4.710.548
	14.590.010	59.470.265	74.060.275	11.508.714	49.937.562	61.446.276

Booking as income at 30 June 2002 amounts maturing in the long term will take place in the coming seasons on the basis of the following estimate:

Season:	In Euros
2003/2004	13.754.981
2004/2005	9.495.572
2005/2006	8.916.275
2006/2007 and following	27.303.437
Total	59.470.265

(a) Capital grants

Capital grants mainly include tangible fixed assets given freely by the National Professional Football League (see note 7), which the Club recognises as income as these assets are depreciated.

The breakdown of the capital grants is as follows:

	In Euros
Original amounts:	
The Government of Catalonia	300.506
Sanitas	826.079
National Professional	
Football League (note 7)	11.080.704
La Caixa	345.582
Art work donations (note 7)	598.300
Others	11.244
	13.162.415
Amounts transferred to results:	
In previous years	(2.636.678)
In 2001/02 (note 20 (e))	(901.690)
Balance at 30 June 2002	9.624.047

b) Exclusive TV broadcast agreements

These relate to amounts invoiced and pending accrual for contracts entered into with Televisió de Catalunya, S.A. for television rights on matches.

Amounts collected not taken to income are also included for the agreement with Telefónica Media, S.A. for the television rights on matches as from 2003 (see note 19).

c) Advances on sponsorship agreements

These are mainly related to advances collected on the basis of the exclusive sponsorship agreement and supply of sport material for the different teams and sections of the Club (see note 19).

d) Members' fees

These relate to the deferred part of the members' fees issued at the beginning of the calendar year.

(13) Provisions for liabilities and charges

This account at 30 June 2002 and 2001 is broken down as follows:

	In Euros	
	2002	2001
Provisions		
for liabilities	31.739.672	34.628.982
Pension fund	1.443.788	1.582.927
	33.183.460	36.211.909

a) Provisions for liabilities

The movement in this account has been as follows:

	In Euros
Balance at 30 June 2001	34.628.982
Charge for the year	
Ordinary expenses	690.664
Extraordinary expenses (note 20 (e))	2.003.803
Overprovision	(2.928.716)
Payments made	(2.577.008)
Transfer to short term	(78.053)
Balance at 30 June 2002	31.739.672

The overprovision relates to the reversal of a provision for loss in value of assets held under "Sport-related intangible fixed assets", in view of the fact that the conditions on which such provision was based no longer exist.

The extraordinary charge relates to the provision for exterior urbanisation costs for the land sold in Sant Joan Despí, which are borne by the Club (see note 20 (e)).

The balance in this account in the balance sheet at 30 June 2002 mainly includes the amounts of the tax assessments raised by the tax authorities totalling Euros 21.079 thousand (including interest accrued to date), as explained in note 18 of these notes to the accounts, as well as to different contractual risks for the rest.

b) Pension fund

Commitments to retired personnel during 2001/02 have been as follows:

	In Euros
Balance at 30 June 2001	1.582.927
Payment of supplements	
to retirees	(135.277)
Others	(3.862)
Balance at 30 June 2002	1.443.788

The current value of these commitments, as calculated by an actuarial study, are fully provided for at 30 June 2002.

(14) Creditors: amounts falling due in more than one year  
Other creditors

At 31 June 2002 this accounts is broken down as follows:

	<u>In Euros</u>	
	<u>2002</u>	<u>2001</u>
Indemnities for termination of contract (note 4(h))	1.622.510	2.721.178
Creditors, intangibles fixed assets:		
Club Atlético River Plate (Saviola)	8.481.643	-
Cruzeiro Esporte Clube (Geovanni)	6.871.263	-
Others	-	811.366
	<u>15.352.906</u>	<u>811.366</u>
Deferred tax liabilities, long-term (note 19)	8.594.368	9.848.476
Others	<u>1.900.610</u>	<u>869.513</u>
	<u><u>27.470.394</u></u>	<u><u>14.250.533</u></u>

The estimated future maturity of creditors falling due in more than one year at 30 June 2002 is as follows:

	<u>In Euros</u>
Season:	
2003/2004	19.022.845
2004/2005	1.173.347
2005/2006	822.355
2006/2007 and following	<u>6.451.847</u>
	<u><u>27.470.394</u></u>

At 30 June 2002 there are creditor balances in foreign currency equivalent to US Dollars 13.3 million stated in their equivalent value in Euros on such date.

(15) Amounts owing to financial institutions

The Club has the following credit lines at 30 June 2002:

	<u>In Euros</u>	
	<u>Drawn down</u>	<u>Limit</u>
Credit lines	<u>4.200.000</u>	<u>30.050.606</u>

These credit lines have an average annual interest rate of 3.8%.

(16) Trade creditors

The breakdown of this account is as follows:

	<u>In Euros</u>	
	<u>2002</u>	<u>2001</u>
Purchases and services received	11.678.418	13.480.954
Sport federations	288.584	-
Sport entities	<u>4.091</u>	<u>86.800</u>
	<u><u>11.971.093</u></u>	<u><u>13.567.754</u></u>

At 30 June 2002 there are no Trade creditor balances in foreign currency.

(17) Other non-trade debts

At 30 June 2002 and 2001 this account is broken down as follows:

	<u>In Euros</u>	
	<u>2002</u>	<u>2001</u>
Public Administrations, creditor (note 18)	8.122.567	4.451.242
Other creditors:		
Indemnities for termination of contract (note 4 (h))	5.340.525	4.184.933
Player transfers:		
Club Atlético River Plate (Saviola)	6.949.481	-
Assoc. SP Monaco Football (Christanval)	6.476.801	-
Cruzeiro Esporte Clube (Geovanni)	5.789.248	-
FC Bayern München (Andersson)	3.832.676	-
Arsenal Football Club (Petit and Overmars)	2.326.134	2.492.871
Milan A.C.S.p.A. (P. Kluivert)	-	3.155.314
Real Betis Balompié (Alfonso)	-	1.502.530
Paris Saint Germain (Arteta)	1.524.491	-
Others	138.773	676.511
	<u>27.037.604</u>	<u>7.827.226</u>
Outstanding remuneration:		
Sport personnel	2.427.537	3.470.396
Non-sport personnel	1.272.168	570.925
	<u>3.699.705</u>	<u>4.041.321</u>
Fixed assets, creditors	241.372	1.249.089
Guarantees and guarantee deposits	367.869	365.552
Others	1.991.760	254.497
	<u>46.801.402</u>	<u>22.373.860</u>

At 30 June 2002 there are creditor balances held under Other non-trade debts in foreign currency totalling Pounds sterling 1.5 million and US Dollars 13.3 million, stated at their equivalent value in Pesetas at such date.

(18) Public Administrations and tax situation

The Club is fully taxed on its economic transactions on the basis of the legal-contractual nature of such transactions. At 30 June 2002 the breakdown of this account is as follows:

	<u>In Euros</u>
Value Added Tax	4.652.931
Withholding on account of personal income and on income from capital	2.134.700
Deferred taxes	554.086
Social Security	563.038
Others	217.812
Total	<u>8.122.567</u>

Because certain items are treated differently for tax and financial reporting purposes, the tax profit differs from the profit reported in these accounts. The reconciliation between reported profits for 2001/02 and taxable profits is set out below:

	In Euros		
	Increases	Decreases	
Reported profit for the year before Tax			4.166.087
Permanent differences:			
Extraordinary results	89.651	-	89.651
Provisions for liabilities and charges	-	(2.655.061)	(2.655.061)
Retirement supplement payments	-	(234.359)	(234.359)
Others	47.841	-	47.841
Taxable profit			1.414.159
Timing differences:			
Arising during the years:			
Gain on the disposal of fixed assets	-	(36.593.817)	(36.593.817)
Arising in previous years			
Gain on disposal of fixed assets	48.632.917	-	48.632.917
Tax payable			13.453.259

The corporate income tax expense for 2001/02 has been calculated as follows:

	In Euros
Tax charge for the year	-
Deferred tax liability	(3.009.775)
Reinvestment deduction pending application	(48.720)
Income from corporate income tax (Taxable profit X 25%)	(3.058.495)

The tax charge for the year, the result of applying 25% to the taxable profit, has been reduced by Euros 3.363 thousand tax credits for investment, resulting in net tax payable of Euros 0.

The Club has availed itself of the 3rd Temporary Provision of Tax Law 24/2001, in respect of the tax credits for reinvestment made in previous years that have given risen at 30 June 2001 to a deferred tax liability of Euros 12.158 thousand.

The deferred tax liability at 30 June 2002 has arisen from the timing decreases to the tax basis for the year in respect of the gains from the disposal of fixed assets that will be reinvested in future years. The breakdown of the timing differences, their accounting and tax effects and their

corresponding accumulated deferred tax liability is as follows:

	In Euros	
	Timing difference (Base)	Tax effect (25% Base)
Deferred tax liabilities		
Short term		
Gain from sale of fixed assets	2.216.344	554.086
Long-term		
Gains from sale of fixed assets	34.377.473	8.594.368
	36.593.817	9.148.454

The long-term deferred tax liabilities are estimated to reverse in future years as follows:

	In Euros
2003/2004	745.426
2004/2005	745.426
2005/2006	745.426
2006/2007	745.426
2007/2008 and following	5.612.664
	8.594.368

As a consequence of the inspection by the tax authorities of the main taxes applicable for the years 1990, 1991 and 1992 and the first half-year 1993, certificates of verification and approval were issued for corporate income tax stating that the Club had correctly settled the tax on all items subject to this tax. However, non-penalty assessments were raised in relation to VAT and PIT, essentially for the tax treatment of certain image rights of players, which, after partial admittance of the appeal for reversal filed by the Club, totals Euros 21,113,555.22 (Ptas 3,513 million), including late payment interest until the date of the assessment, October 1996. In previous years the Club provided for this suit. On 13 June 2002 the National High Court handed down a judgement fully confirming the criteria of the Club, according to which the exploitation of the image rights can be perfectly separable from the labour relationship with the players and that, therefore, can be contracted with third parties. Strangely, however, the judgment did not quash the administrative assessments impugned, alleging, against all the evidence, that the Club did not provide the cession agreements on the image rights of each player. On 28 June 2002, the Club filed an appeal for reversal before the "Supreme Court". The Executive Board and its advisers estimate that it is reasonable in legal terms, based on the legal fundamentals of the judgement of the National High court, to expect a resolution of this appeal that will be favourable to the Club.

In April 2000 the tax authorities initiated a legal inspection of the Club for the main taxes since March 1996, including 1995/96, except for corporate income tax. On 8 February 2002 a series of assessments were signed in disagreement on various questions, expressly stating that no sanctioning procedure would be opened, given that the Club had always applied reasoned and reasonable interpretations of tax law. Once again the Tax Authorities stated that the Club had fully filed and settled its corporate income tax commitments for the periods examined, although it raised a question, common to all Football Clubs in Spain, relating to the up until now peaceful issue of the tax exemption on income from the Turnaround Plan. The basic discrepancies between the Public Treasury and the Club once again focussed on the tax treatment of the agreements on the cession of image rights of the player: until June 1997, the Tax Authorities considered that the same criteria applied in 1990-93 must be applied, and that as from July 1997 the regime of co-title holding of the image rights established by the Club and different companies and the subsequent joint

contracting with Televisión de Cataluña should be considered as a simple means of payment.

In brief, the amount of the assessments is as follows (in Euros):

	<u>Tax payable</u>	<u>Interest</u>	<u>Total</u>
Corporate income tax	392.989	121.170	514.159
PIT (withholding)	17.163.334	4.995.861	22.159.195
VAT	11.580.326	2.457.450	14.037.776
	<u>29.136.649</u>	<u>7.574.481</u>	<u>36.711.130</u>

The Club has filed a series of allegations with abundant documentation before the "National Tax Inspection Office", and, at year end, the administrative assessments have still not been issued, nor is it possible to know the amount that will finally be stated thereon, given the possible impact of the judgement of the National High Court of 13 June 2002, which fully accepted the legitimacy of the mercantile agreement of cession of image rights and the estimation of certain adjustments proposed by the Club in its allegations. As there are no administrative assessments available and since when they are issued they will not be final for administrative purposes, the Executive Board has not considered it necessary to make a provision in this respect, while, together with their advisors, understanding that the outcome of the suits that will eventually be lodged will be fully favourable to the Club, which implies that no significant, additional liabilities will accrue.

In accordance with current legislation, the Club is open to inspection for the main taxes as from March 1996, except for corporate income tax for 1995/96. As a result, amongst other things, of the different interpretations to which Spanish tax legislation lends itself, apart from the settlement proposals above, additional tax assessments may be raised in the event of a tax inspection. The Executive Board considers, however, that any additional assessments that might be made would not significantly affect these accounts.

(19) Multi-annual agreements

- a) The Club has entered into various exclusive agreements until 2010 basically for sport, social and culture purposes that will represent future income for the Club of approximately Euros 533.912 thousand. The income accrued in the year relating to these agreements is carried under "Net turnover" in the accompanying profit and loss accounts.

Income from these agreements will be recognised over future seasons on the basis of the following estimate:

	Thousand Euros
2002/2003	67.435
2003/2004	84.894
2004/2005	87.579
2005/2006 until 2010/2011	294.004
	<u>533.912</u>

The merchandising of the services owned by the Club has continued to be steadily instrumentalised, in line with previous years, through specific multi-annual agreements. Set out below are the most significant assets or rights subject to merchandising, the terms of the agreements and the consideration agreed.

Sponsorship of sport material

Agreement of 4 July 1997 with Nike Europe BV, for the creation of a line of apparel to be used by players in competitions and practices, as well as the exclusive sponsorship of sport material (except footwear). The agreement has a term of ten seasons (from 1998/99 until 2007/2008), and the guaranteed minimum per season totals US Dollars 11.5 million, of which US Dollars 2 million per season corresponds to the Fundació Futbol Club Barcelona.

Television broadcasts

- iContract signed on 11 January 1996 with Televisió de Catalunya, S.A. (TVC) for the broadcast of the European matches played by the Club between

the 1997/98 seasons and the 2002/2003 seasons, as well as the broadcast of the Joan Gamper Trophy match for 2000, 2001 and 2002. As the rights of the Champions League are ceded to the UEFA, compensation must be deducted from the amount to be received from TVC for the seasons in which the Club participates in the Champions League. The income set down varies according to season and totals Euros 79.3 million.

- Contract dated 1 March 1996 entered into by the Club and TVC for the cession of all the exploitation rights of the television and audiovisual image of all the teams in the sport sections participating in national competitions between the 1998/99 and the 2002/2003 seasons for a consideration of Euros 18.8 million for the first season and increasing thereafter in line with the CPI for the following seasons. Afterwards, the exploitation rights to the television image of the sections, which at the date of the signing of the contract were valued at Euros 0.8 million, were ceded both to the ACB and to other entities.
- Contract entered into on 12 June 1999 with Telefónica Media, S.A. (TM) for the cession of all the rights of exploitation of the television and audiovisual image of all the teams in the sport sections in international competitions between the 2003/2004 and the 2007/2008 seasons, as well as the theme channel for the same dates, for a fixed consideration per season plus a variable component based on different factors, including ratings.
- Contract entered into on 12 June 1999 with TM for the cession of all the exploitation rights of the television and audiovisual image of all the teams in the sport sections in national competitions between the 2003/2004 and the 2007/2008 seasons, and for the static advertising rights in the stadiums and sport venues where the sections compete as the local team. As per this agreement, the Club grants a purchase option to TM on the sale of the aforementioned rights, and, at the same time, TM grants a sale option to the Club. The economic conditions state that the Club will receive minimum fixed amounts per season plus variable amounts that fluctuate on the basis of the number of friendly matches and average ratings.

Televisió de Catalunya, S.A. holds a first refusal option on this contract that it can exercise until June 2003. Should it match the offer it would own title to the rights.

These two contracts with TM stipulate, amongst others, two clauses, by virtue of which:

- TM is bound not to enter into agreements with any other Spanish club for the acquisition of the identical rights under better conditions. Consequently, if it does establish better conditions, it is obliged to improve this agreement by making it equal to the other.
- By complying with certain temporary conditions, the Club can recover the rights that are the object of the contract for the 2006/2007 and 2007/2008 seasons should it have a firm offer that exceeds by a certain amount the offer agreed with TM, except in the event that TM equals the offer obtained.

During the years 1998/1999 to 2001/2002, the Club has received Euros 9 million each year for these agreements and recorded this amount as "Deferred income – Cession of rights and of future income" to be booked as income in future seasons.

#### Licensing and sponsor rights and retailer operations

Agreement entered into on 14 February 2002 with Nike Europe BV by virtue of which the Club grants Nike the exclusive license and merchandising of certain products and services, as well as the operating rights to the "Botiga" from 1 July 2002 to 30 June 2008. The FCB receives a fixed consideration at the date of the contract of Euros 5 million (recorded as income for the year) and a minimum amount per season of Euros 2.3 million plus a variable amount based on the profit obtained by Nike Europe BV for this agreement.

- b) The professional staff of the Club is paid salary plus image rights that are mainly fixed, except for the part relating to bonuses and inflation adjustments. Note 20(c) sets out the amounts for the last two years while Note 5 contains an estimate of the average term of the contracts with the professional football players.
- c) The Club entered into a renting contract in 1997/98 for two giant video screens located in the football stadium. This contract stipulates a payment of 84 monthly instalments of Euros 52 thousand each. At 30 June 2002, 32 instalments are outstanding. The agreement stipulates that advertising space shall be ceded for use by the supplier for the amount of Euros 1.5 million during the term of the contract.

- d) At 30 June 2002, the Club has various hedge contracts to cover the exchange risk on futures transactions in foreign currency. The breakdown by currency of the amounts pending maturity at such date is as follows:

	Value in foreign currency	Value in Euros
Sale of Pounds Sterling	2.500.000	1.581.250
Sale of Dollars	12.100.000	11.062.665

#### (20) Income and expenses

##### a) Net Turnover

The breakdown of net turnover by activity is as follows:

	<u>In Euros</u>	
	<u>2002</u>	<u>2001</u>
Income from competitions:		
Football:		
National competitions	3.457.142	3.683.363
International competition	2.155.585	1.333.099
Others	1.571.642	2.258.020
	<u>7.184.369</u>	<u>7.274.482</u>
Basketball	232.672	233.097
Handball	24.454	37.515
Hockey	11.603	11.071
Other sections	52.518	1.791
	<u>7.505.616</u>	<u>7.557.956</u>
Income from members and seasonal pass holders	32.183.190	30.195.779
Income from broadcasts	42.889.660	33.278.334
Income from merchandising and advertising	36.894.183	31.595.717
	<u>119.472.649</u>	<u>102.627.786</u>

The broadcasts and television rights include income from participation in the Champions League.

b) Other operating income

The detail of other operating income is as follows:

	In Euros	
	2002	2001
Museum and other operations	4.522.874	3.588.475
Fundació Futbol Club Barcelona (note 21)	7.784.901	1.839.085
Overprovision for liabilities and charges	2.928.716	365.638
Cession of players	3.108.820	-
Others	1.216.552	1.446.809
	<u>19.561.863</u>	<u>7.240.007</u>

c) Staff and player costs

"Staff and player" debit accounts in the profit and loss accounts are as follows:

	In Euros	
	2002	2001
Wages and salaries of sport personnel		
Wages and salaries	71.467.602	45.681.417
Bonuses	4.672.016	4.907.242
Remuneration for image rights	480.497	1.224.953
Wages and salaries of non-sport personnel	8.478.771	6.873.463
Social Security paid by the Club	2.921.465	2.628.462
Charges to the external pension fund (note 4(k))	210.199	192.139
Others social security charges	33.419	61.160
	<u>88.263.969</u>	<u>61.568.836</u>

The average number of Club personnel in 2001/02 by category is as follows:

Professional sport personnel	257
Management	10
Administration	78
Others (installations, medical services and others)	<u>100</u>
	<u>445</u>

d) Others operating expenses

This account in the accompanying profit and loss accounts includes the amounts incurred by the Club for image rights of players and coaching staff on the Club's sport teams, as invoiced by the companies holding title to such rights, and totalling Euros 11.9 million and Euros 13.2 million for 2001/02 and 200/01, respectively.

As a result of changes in legislation, especially in the provisions in article 2 of Law 13/1996 of 30 December 1966 on image rights, contracts with certain players and coaching staff of the Club and with the titleholders of the image rights were modified in 1997/1998, by virtue of which, under certain conditions and restrictions, shared title to the audiovisual and television rights between the Club and the aforementioned titleholders was agreed. As a result, certain players, coaching staff and titleholders of the image rights directly executed contracts with a television entity affecting certain audiovisual and television image rights.

e) Extraordinary results

Extraordinary results can be summarised as follows:

	In Euros	
	2002	2001
Extraordinary profit and loss:		
Loss from transfers and disposals of players "National Professional Football League" (note 10)	- 89.653	6.901.485 89.653
Charge for the provision for liabilities and charges	-	13.538.363
Others	60.803	38.970
	150.456	20.568.471
Extraordinary profit and loss:		
Profit on transfers and disposals of players	25.668.949	68.732.128
Gain on the sale of fixed assets	25.607.382	-
Capital grants (note 12(a))	901.690	811.131
Others	531.285	41.180
	52.709.306	69.584.439
Net extraordinary profit	52.558.850	49.015.968

The profit on the transfer and disposal of players relates to the sale of the federated rights of Petit, Simao, Zenden and Arteta.

The gain on the disposal of fixed assets arises mainly from the sale of the lands in Sant Joan Despí, which has totalled Euros 25.512 thousand and has been calculated as follows:

	Thousand Euros
Sale price (note 7)	30.050
Cost of the lands	(982)
Cost of urbanisation (note 13(a))	(2.004)
Deferred interest (note 8)	(1.552)
	<u>25.512</u>

(21) Associació Pro-Fundació Futbol Club Barcelona and Fundació Futbol Club Barcelona

The Associació Pro-Fundació Futbol Club Barcelona was incorporated on 7 June 1993 and its exclusive object was fund raising to provide the materials needed to constitute and finance activities of a private cultural and charitable foundation which object, amongst others, is the popularisation of the athletic, culture and social dimension of the Futbol Club Barcelona within the sport and cultural community of society in general.

On 18 July 1994 the Fundació Futbol Club Barcelona was founded, which purpose was the non-profit popularisation and promotion of the sport, cultural and social dimension of the Futbol Club Barcelona within the sport and cultural community of the society in general.

Futbol Club Barcelona has promoted these initiatives through actions aimed at facilitating the activities of the Fundació Futbol Club Barcelona.

The Fundació Futbol Club Barcelona, in accordance with its corporate object and the spirit of its founding, has contributed Euros 7.785 thousand to the Club in 2001/02 that has been used to support activities in the non-professional sport sections in the form of bursaries, scholarships and educational and sport-related training.

(22) Image rights of players and coaching staff

The breakdown of the expenses related to player image rights in 2001/02 is as follows:

	<u>Average term of the contracts</u>	<u>In Euros Expense for the year</u>
Football	5 years	11.007.157
Basketball	1 year	927.748
Handball	1 year	423.720
Hockey	1 year	73.083
Other sections	1 year	13.612
		<u>12.445.320</u>

(23) Remunerations to the Executive Board

As established in the articles of association of the Club, the members of the Executive Board have not received or accrued remuneration of any type.

(24) Statement of source and application of funds

The statements of source and application of funds for 2001/02 and 2000/01 are shown in Annex II, which forms an integral part of this note.

(25) Balance sheets by sport section

In the supplementary balance sheet information by sport section, the Club has applied the following allocation criteria between the sections:

- The assets and liabilities recorded by sport activity have been booked directly under the corresponding section.
- The assets and liabilities not booked to a sport activity have been held under "Other Club activities".

The balance sheets by sport sections at 30 June 2002 and 2001 are shown in Annex III, which forms an integral part of this note.

(26) Analytical profit and loss accounts by sport section

In the supplementary analytical profit and loss account information by sport section, the Club has applied the following distribution criteria between the different sections:

- The income and expenses attributable to each sport activity have been directly held under the corresponding section.
- The structural expenses have been distributed proportionally, according to the level of estimated activity of each section.
- Income from members' fees has been assigned to each section in order to balance the budget of each.

The analytical profit and loss accounts by sport section for 2001/02 and 2000/01 are shown in Annex IV, which forms an integral part of this note.

(27) Closing the budget

Annex V shows the budget for the 2001/02 seasons adopted by the General Assembly of 23 July 2001, compared with the closing budget of the year ended 30 June 2002. The closing budget shows the same structure and has been prepared on the basis of the same criteria as the profit and loss account in the annual accounts.

(Annex I) Income and Expenses for the years ended  
30 June 2002 and 2001  
(Thousand Euros)

	2002	2001
<b>Operating income</b>		
Net turnover	119.472.649	102.627.786
Net turnover	25.668.949	68.732.128
Other operating income	19.561.863	7.240.007
	<u>164.703.461</u>	<u>178.599.921</u>
<b>Operating expenses</b>		
Personnel and players	88.263.969	61.568.836
Depreciation of fixed assets	3.952.379	4.095.917
Amortisation of play acquisition rights and other intangible fixed assets	50.770.791	36.624.335
Transfers and disposals of players	-	6.901.485
Other operating expenses	38.725.996	39.754.461
Consumption of sport materials and other supplies	4.476.762	5.506.766
Variations in provisions for operations	282.774	-
	<u>186.472.671</u>	<u>154.451.800</u>
Operating result	<b>(21.769.210)</b>	<b>24.148.121</b>
Financial income	351.168	1.513.668
Financial expense	(3.488.051)	(1.365.598)
Exchange gains	2.412.157	815.115
Exchange losses	(229.878)	(120.538)
	<u>(954.604)</u>	<u>842.647</u>
Net financial income	<u>(954.604)</u>	<u>842.647</u>
<b>Result from ordinary activities</b>	<b>(22.723.814)</b>	<b>24.990.768</b>
Extraordinary income	27.040.357	852.311
Extraordinary profit and loss	(150.456)	(13.666.986)
	<u>26.889.901</u>	<u>(12.814.675)</u>
Extraordinary profit	<u>26.889.901</u>	<u>(12.814.675)</u>
<b>Profit before tax</b>	<b>4.166.087</b>	<b>12.176.093</b>
Corporate income tax	3.058.495	(5.879.011)
	<u>7.224.582</u>	<u>6.297.082</u>
<b>Net profit for the year</b>	<b><u>7.224.582</u></b>	<b><u>6.297.082</u></b>

This Annex forms an integral part of note 2 of the notes to the accounts.

(Annex II) Statement of source and application of funds for the years ended  
30 June 2002 and 2001  
(Expressed in Euros)

Application	2002	2001	Sources	2002	2001
Acquisition of fixed assets			Funds generated from operations		
Intangible fixed assets			Profit for the year after corporate income tax	7.224.582	6.297.082
Sport-related intangible fixed assets	102.373.111	90.242.592	Depreciation of tangible fixed assets	3.953.635	4.095.917
Other intangible fixed assets	107.244	180.388	Amortisation of intangible fixed assets	50.770.791	36.624.335
Tangible fixed assets	6.825.134	7.234.936	Charge to the provision for liabilities and charges	690.664	14.582.375
Investments	36.084.184	336.224	Charge to indemnities for termination of contracts	1.509.244	1.573.852
Total acquisition of fixed assets	145.389.673	97.994.140	Loss /(gain) from disposal of fixed assets		
Deferred income	9.826.762	10.733.716	Intangible fixed assets	(25.668.949)	(61.830.643)
Cancellation or transfer to short-term of long term debt:			Tangible fixed assets	(25.607.382)	-
Sport entities	588.235	3.320.520	Capital grants applied	(901.690)	(811.132)
Other debts	3.819.323	2.079.009	Long-term deferred taxes	(1.254.108)	3.986.447
Suppliers of fixed assets and others	858.256	1.152.567	Long-term exchange losses	-	47.931
Deferred expenses	4.260.667	816.535	Overprovision	(2.928.716)	-
Provision for liabilities and charges				7.788.071	4.566.164
Payments and applications to retired personnel charged against the pensions fund	139.139	139.026	Capital grants		
Payments and applications charged against the provision for liabilities	2.577.008	36.908	Other capital grants	-	3.727.453
Transfer to short term	78.053	-	Deferred income for cession of rights and future income	21.790.227	14.343.388
			Long-term debts		
			Owed to suppliers of fixed assets and others	18.230.539	811.366
			Deferred expenses	1.150.850	3.322.047
			Disposal of fixed assets		
			Intangible fixed assets	48.206.650	74.647.783
			Sport-related intangible fixed assets	30.188.605	-
			Investments	52.138	1.539
Total application of funds	167.537.116	116.272.421	Total sources of funds	127.407.080	101.419.740
Surplus of sources over application of funds (Increase in working capital)			Surplus of applications over sources of funds (Decrease in working capital)	40.130.036	14.852.681

## Change in working capital for the years ended 30 June 2002 and 2001

	In Euros			
	2002		2001	
	Increases	Decreases	Increases	Decreases
Inventories	-	711.194	-	254.132
Debtors	6.661.351	-	-	3.417.511
Current asset investments	-	17.914.259	1.190.911	-
Cash at bank and in hand	-	648.733	-	669.041
Prepayments and accrued income	-	486.320	855.871	-
Creditors: amounts falling due in less than one year	-	27.030.881	-	12.558.779
	6.661.351	46.791.387	2.046.782	16.899.463
		40.130.036		14.852.681

This Annex forms an integral part of note 24 of the notes to the accounts.

(Annex III) Balance sheets by sport section At 30 June 2000 and 2001  
(Expressed in Euros)

	2002								2001							
	Top team	Farm club	Basketball	Handball	Hockey	Other sections	Other Club activities	Total	Top team	Farm club	Basketball	Handball	Hockey	Other sections	Other Club activities	Total
Fixed assets:																
Intangible	137.953.495	507.855	-	543.907	-	-	1.819.220	140.824.477	108.997.578	486.521	-	328.100	-	-	1.840.415	111.652.614
Tangible	39.758.273	6.567.356	1.154.592	924.396	924.396	-	38.039.339	87.368.352	41.444.949	6.884.636	1.230.988	971.952	971.952	-	34.017.572	85.522.049
Other fixed assets	6.269.404	901	157.739	6.010	1.503	9.015	30.094.972	36.539.544	269.405	902	153.258	6.010	601	40.119	37.203	507.498
Deferred expenses	3.463.004	360.607	-	64.308	-	-	1.101.475	4.989.394	1.543.850	-	-	5.170	-	-	330.557	1.879.577
Current assets:																
Inventories	-	-	-	-	-	-	486.354	486.354	-	-	-	-	-	-	1.197.548	1.197.548
Debtors	3.383.878	2.108.168	706.577	40.054	-	2.300	8.592.815	14.833.792	1.863.103	895.984	769.273	50.102	4.245	10.495	4.579.239	8.172.441
Cash and banks	-	-	-	-	-	-	299.605	299.605	-	-	-	-	-	-	948.338	948.338
Other current assets	398.814	-	-	-	-	-	663.938	1.062.752	1.167.546	-	-	-	-	-	18.295.785	19.463.331
<b>TOTAL ASSETS</b>	<b>191.226.868</b>	<b>9.544.887</b>	<b>2.018.908</b>	<b>1.578.675</b>	<b>925.899</b>	<b>11.315</b>	<b>81.097.718</b>	<b>286.404.270</b>	<b>155.286.431</b>	<b>8.268.043</b>	<b>2.153.519</b>	<b>1.361.334</b>	<b>976.798</b>	<b>50.614</b>	<b>61.246.657</b>	<b>229.343.396</b>
Capital and reserves	-	-	-	-	-	-	88.717.646	88.717.646	-	-	-	-	-	-	81.493.064	81.493.064
Deferred																
Income	9.226.342	2.997.671	-	-	-	-	61.836.262	74.060.275	7.661.481	2.972.006	-	192.013	-	-	50.620.776	61.446.276
Provisions for liabilities and charges	7.954.587	-	-	-	-	-	25.228.873	33.183.460	13.538.364	-	-	-	-	-	22.673.545	36.211.909
Short-term creditors	16.564.324	-	-	411.092	-	-	10.494.978	27.470.394	3.646.588	-	-	426.119	48.082	-	10.129.744	14.250.533
Long-term creditors	33.270.609	-	260.000	52.589	-	-	29.389.297	62.972.495	21.164.192	225.381	-	-	57.098	-	14.494.943	35.941.614
<b>TOTAL LIABILITIES</b>	<b>67.015.862</b>	<b>2.997.671</b>	<b>260.000</b>	<b>463.681</b>	<b>-</b>	<b>-</b>	<b>215.667.056</b>	<b>286.404.270</b>	<b>46.010.625</b>	<b>3.197.387</b>	<b>-</b>	<b>618.132</b>	<b>105.180</b>	<b>-</b>	<b>179.412.072</b>	<b>229.343.396</b>

This Annex forms an integral part of note 25 of the notes to the accounts.

**(Annex IV) Profit and loss accounts by sport section  
for the years ended 30 June 2002 and 2001  
(Expressed in Euros)**

	2001/02							2000/01								
	Top team	Farm club	Basketball	Handball	Hockey	Other sections	Other Club Total	Top team	Farm club	Basketball	Handball	Hockey	Other sections	Other Club Total		
Net turnover	101.157.466	1.972.520	5.512.222	1.571.311	1.284.517	1.076.491	6.898.122	119.472.649	68.189.042	6.244.601	11.927.465	3.091.199	1.735.123	1.636.600	9.803.756	102.627.786
Other income related operations	1.593.969	37.698	2.997.903	1.819.239	644.362	826.565	-	7.919.736	-	777.032	567.129	293.969	183.911	141.408	-	1.963.449
<b>OPERATING INCOME</b>	102.751.435	2.010.218	8.510.125	3.390.550	1.928.879	1.903.056	6.898.122	127.392.385	68.189.042	7.021.633	12.494.594	3.385.168	1.919.034	1.778.008	9.803.756	104.591.235
Purchases	(328.354)	(78.146)	(69.171)	(38.165)	(59.157)	(60.965)	(3.842.804)	(4.476.762)	(1.450.941)	(156.727)	(311.602)	(138.943)	(148.259)	(144.184)	(3.156.110)	(5.506.766)
<b>VALUE ADDED</b>	102.423.081	1.932.072	8.440.954	3.352.385	1.869.722	1.842.091	3.055.318	122.915.623	66.738.101	6.864.906	12.182.992	3.246.225	1.770.775	1.633.824	6.647.646	99.084.469
Other expenses	(27.038.587)	(2.957.609)	(3.632.301)	(1.167.682)	(746.924)	(822.388)	(2.360.505)	(38.725.996)	(28.718.361)	(2.922.675)	(3.496.840)	(955.707)	(671.140)	(755.215)	(2.234.523)	(39.754.461)
Other income	5.483.265	2.125.471	323.003	52.736	73.946	239.450	3.344.256	11.642.127	927.718	503.151	356.119	61.659	89.444	75.423	3.263.044	5.276.558
Staff costs	(68.343.425)	(5.380.624)	(7.976.152)	(2.267.741)	(1.282.122)	(1.242.136)	(1.771.769)	(88.263.969)	(44.187.872)	(4.481.635)	(7.101.470)	(2.214.491)	(1.116.508)	(926.347)	(1.540.513)	(61.568.836)
<b>GROSS OPERATING INCOME</b>	12.524.334	(4.280.690)	(2.844.496)	(30.302)	(85.378)	17.017	2.267.300	7.567.785	(5.240.414)	(36.253)	1.940.801	137.686	72.571	27.685	6.135.654	3.037.730
Amortisation and depreciation of Fixed assets	(52.741.683)	(811.683)	(126.291)	(160.278)	(64.445)	(16.105)	(802.685)	(54.723.170)	(38.418.552)	(544.356)	(518.573)	(128.558)	(63.841)	(19.108)	(1.027.264)	(40.720.252)
Bad debts and variation in Operating provisions	(162.572)	-	-	-	-	-	(120.202)	(282.774)	-	-	-	-	-	-	-	-
<b>NET OPERATING RESULTS</b>	(40.379.921)	(5.092.373)	(2.970.787)	(190.580)	(149.823)	912	1.344.413	(47.438.159)	(43.658.966)	(580.609)	1.422.228	9.128	8.730	8.577	5.108.390	(37.682.522)
Financial income	2.359.562	30.407	37.188	-	4	4	336.160	2.763.325	329.529	15.135	519	-	-	-	1.983.600	2.328.783
Financial expense	(1.824.588)	(2.654)	(65.847)	(1.247)	(249)	(1.032)	(1.822.312)	(3.717.929)	(189.889)	(10.405)	(35.773)	(10.277)	(9.879)	(9.919)	(1.219.994)	(1.486.136)
<b>RESULTS ON ORDINARY ACTIVITIES</b>	(39.844.947)	(5.064.620)	(2.999.446)	(191.827)	(150.068)	(116)	(141.739)	(48.392.763)	(43.519.326)	(575.879)	1.386.97 <sup>a</sup>	(1.149)	(1.149)	(1.342)	5.871.996	(36.839.875)
Gain on the disposal of fixed assets and extraordinary income	40.771.880	8.589.534	3.000.000	192.012	150.253	301	5.326	52.709.306	68.993.378	575.879	4.527	1.149	1.149	1.342	7.015	69.584.439
Loss on the disposal of fixed assets and extra- ordinary expenses	(91.881)	(185)	(554)	(185)	(185)	(185)	(57.281)	(150.456)	(19.176.970)	-	(1.391.501)	-	-	-	-	(20.568.471)
<b>PROFIT BEFORE TAX</b>	835.052	3.524.729	-	-	-	-	(193.694)	4.166.087	6.297.082	-	-	-	-	-	5.879.011	12.176.093
Corporate income tax	-	-	-	-	-	-	3.058.495	3.058.495	-	-	-	-	-	-	(5.879.011)	(5.879.011)
<b>PROFIT AFTER TAX</b>	835.052	3.524.729	-	-	-	-	2.864.801	7.224.582	-	-	-	-	-	-	-	6.297.082

This Annex forms an integral part of note 26 of the notes to the accounts.

## Budget and closing of the budget for the year ended 30 June 2002 (Expressed in Euros)

(Annex V)

Expenses	2001/2002		Income	2001/2002	
	Budget	Closing		Budget	Closing
Supplies	4.280.937	4.476.762	Net turnover	113.171.054	119.472.649
Consumption of sport material	270.840	131.610	Income from competitions	9.360.163	7.505.616
Other supplies	4.010.097	4.345.152	Income from seasonal pass holders and members	32.568.485	32.183.190
Staff costs	74.655.620	88.263.969	Income from broadcasts	35.797.988	42.889.660
Wages and salaries of sport personnel	63.382.322	76.620.115	Income from merchandising and advertising	35.444.418	36.894.183
Other wages and salaries and the like	8.339.890	8.478.771	Other operating income	15.423.305	19.561.863
Social Security	2.933.408	3.165.083	Supplementary income and other management income	7.524.714	8.713.411
Amortisation and depreciation	41.635.576	54.723.170	Capital grants	7.898.591	7.919.736
Amortisation of play acquisition rights	37.271.068	50.642.352	Overprovision for liabilities and charges	-	2.928.716
Other amortisation and depreciation	4.364.508	4.080.818			
Variation in trade provisions	-	282.774			
Variation in provisions for inventories	-	143.339			
Variation in provisions and loss on bad debts	-	139.435			
Other operating expenses	32.370.223	38.725.996			
External services	24.162.862	26.891.231			
Taxes	756.752	718.446			
Travel	4.080.235	4.174.835			
Player acquisition costs	390.424	3.463.602			
Other management expenses	2.979.950	3.477.882			
Financial expense and the like	1.192.408	3.488.051	Operating loss	24.347.997	47.438.159
Debts with third parties and the like	1.192.408	3.488.051	Income from other equity securities and loans of fixed assets of non-Group companies	-	62.341
Exchange losses	-	229.878	Other interest and similar income	601.012	288.827
			Other interest	601.012	288.827
			Exchange gains	-	2.412.157
Extraordinary expenses	89.653	150.456	Net financial expense	591.396	954.604
Extraordinary profit	24.939.393	52.558.850	Loss from ordinary operations	24.939.393	48.392.763
Profit before tax	-	4.166.087	Proceeds on disposal of tangible and intangible fixed assets	-	25.607.382
Corporate income tax	-	(3.058.495)	Capital grants transferred to results for the year	901.686	901.690
Profit for the year		7.224.582	Gain on transfer of players	24.127.360	25.668.949
			Extraordinary income	-	531.285

## **Directors' Report**

**30 June 2002**

The 2001/02 seasons ended with a net profit of Euros 7,2 million.

During the season, investments have been made totalling Euros 109 million in the acquisition of fixed assets, basically sport-related assets and land, and in the commencement of construction of the Sport Complex in Sant Joan Despí. After taking into account the profit for the year, the Club's capital and reserves at 30 June 2002 totals Euros 88,7 million, more than 100% of the total investment in sport and community installations.

In respect of the financial situation, the Club's annual accounts reflect an increase in current liabilities for both the short and long-term deferred payment of new players joining the club during the year.

The management of the Executive Board during the seasons has been focussed on:

- Making the Joan Gamper Sport Complex a reality, with the adjudication of the construction work.
- Signing seven new players to the first football team.
- Increasing ordinary operating funds, generating 26.5% more income than last season.

Barcelona, 2 July 2002

**AUDIT REPORT ON THE  
ANNUAL ACCOUNTS**

To the Board of Trustees of the  
Fundació Futbol Club Barcelona:

We have audited the annual accounts of the Fundació Futbol Club Barcelona (the Foundation), consisting of the balance sheet as at 31 December 2001, the profit and loss account and the related notes to the annual accounts for the year then ended, the preparation of which is the responsibility of the Trustees of the Foundation. Our responsibility is to express an opinion on the annual accounts taken as a whole, based on the work carried out in accordance with auditing standards generally accepted in Spain which require the examination, on a test basis, of evidence supporting the annual accounts and an evaluation of their overall presentation, the accounting principles applied and the estimates made.

In accordance with Spanish Corporate Law, the Trustees have presented, for comparative purposes only, for each item of the balance sheet, the profit and loss account and statement of source and application of funds, the corresponding amounts for the previous year as well as the amounts for 2001. Our opinion refers exclusively to the annual accounts for 2001. On 7 May 2001, we issued our audit report on the annual accounts for the six-month period ended 31 December 2000, in which we expressed an unqualified opinion.

In our opinion, the accompanying annual accounts for the year 2001 present fairly, in all material respects, the financial position of the Fundació Futbol Club Barcelona at 31 December 2001 and the results of its operations and its source and application of funds for the year then ended, and contain all the information necessary for their interpretation and comprehension in accordance with generally accepted accounting principles in Spain, applied on a basis consistent with that of the preceding year.

PricewaterhouseCoopers Auditores, S.L.

Anselm Constans  
(Originally signed in Spanish by Anselm Constans Audit Partner)

17 April 2002

## La Fundació

## Audit report

**Balance Sheets at 31 December 2001 and 2000**  
**(Expressed in Euros without decimals)**

<b>ASSETS</b>	<b>31.12.01</b>	<b>31.12.00</b>	<b>LIABILITIES</b>	<b>31.12.01</b>	<b>31.12.00</b>
<b>Fixed assets</b>			<b>Fund and reserves (note 9)</b>		
Intangible fixed assets	2.255	1.084	Founding fund	601.012	601.012
Tangible fixed assets (note 4 (a))	30.952	30.952	Surplus for the year	46.717	682.304
Investments (note 5)	626.553	626.553		647.729	1.283.316
	<u>659.760</u>	<u>658.589</u>	<b>Deferred income (note 13)</b>	2.400.285	2.622.985
<b>Current assets</b>			<b>Creditors: amounts falling due in less than one year</b>		
Debtors (note 6)	1.556.248	1.136.764	Trade creditors	246.996	242.319
Current asset investments (note 7)	1.183.994	2.482.180	Other non-trade creditors (note 11)	241.550	136.746
Cash at banks and in hand (note 8)	136.558	7.833		488.546	379.065
	<u>2.876.800</u>	<u>3.626.777</u>			
<b>TOTAL ASSETS</b>	<u><u>3.536.560</u></u>	<u><u>4.285.366</u></u>	<b>TOTAL LIABILITIES</b>	<u><u>3.536.560</u></u>	<u><u>4.285.366</u></u>

The notes to the accounts form an integral part of these annual accounts.

**Profit and loss accounts for the year ended 31 December 2001 and for the six-month period ended 31 December 2000  
(Expressed in Euros without decimals)**

<b>EXPENSES</b>	<b>31.12.01</b>	<b>31.12.00</b>	<b>INCOME</b>	<b>31.12.01</b>	<b>31.12.00</b>
Cash grants and other expenses (note 16 (b))	5.128.158	1.166.252	Income from the foundation for operations		
Supplies	196.967	95.557	Income from sales and services and other periodical income	2.623.015	1.253.176
Staff costs (note 16))	293.887	658.924	Income from promotions, sponsors and collaborations	3.351.943	1.716.306
Amortisation and depreciation of fixed assets	24	-	Government grants (note 14)	120.202	-
Other expenses (note 16(d))	848.189	475.167	Donations and other income for activities	596.330	125.011
			Other income		
			Supplementary income and other management income	5.583	4.891
<b>Operating profit</b>	<b>229.850</b>	<b>703.484</b>	Financial income		
Financial expenses and the like			Other interest and the like	112.184	90.275
Other financial expenses	10.242	2.329			
<b>Net financial income</b>	<b>101.942</b>	<b>87.946</b>	<b>Extraordinary loss for the year</b>	<b>9.015</b>	<b>-</b>
<b>Profit on ordinary activities</b>	<b>331.792</b>	<b>791.429</b>			
Profit and loss from other years	9.015	-			
<b>Profit before tax</b>	<b>322.777</b>	<b>791.429</b>			
Corporate income tax	276.060	109.125			
<b>Surplus for the year</b>	<b>46.717</b>	<b>682.304</b>			

The notes to the accounts form an integral part of these annual accounts.

The accompanying statement of income and expenses relating to net income and the surplus for the year form an integral part of these annual accounts.

## 1. Activity

The Fundació Futbol Club Barcelona (hereinafter, the Foundation) was founded on 18 July 1994 for an indefinite period and inscribed in the Foundation Registry of the Government of Catalonia on 18 October 1994. Its registered office is in Barcelona, Avenida Arístides Maillol, s/n. The Foundation has been granted the status of a cultural charitable foundation.

It is mainly engaged in the non-profit promotion and popularisation of the sport, cultural and social dimension of Futbol Club Barcelona within the sport and cultural community and society in general, as set out in article four of its by-laws.

## 2. Basis of presentation

### a) True and fair view

The annual accounts have been prepared on the basis of the Foundation's accounting records and are presented in compliance with the Departmental Order of the Government of Catalonia of 28 June 2002 and the Spanish General Accounting Plan, adapted to non-profit organisations, so as to provide a true and fair view of the Company's net worth, its financial situation and the results of its operations. These annual accounts, which have been drawn up by the Executive Commission of the Foundation, will be submitted to the approval of the Ordinary General Meeting of the Board of Trustees, after presentation to the Protectorate, where it is expected they will be approved without modification.

### b) Appropriation to Foundation activity

During the year, the Foundation appropriates

resources to activities that make up part of the purpose of the Foundation, which are either expensed or charged against retained earnings (see note 10). The amount charged against results is established in the budget at the beginning of the year.

### c) Comparability

On 6 November 2000, the Foundation changed its year end from 30 June to 31 December. Consequently, the figures in the profit and loss account for the 6-month period ended 31 December 2000 comprise six months of activity, and, therefore, are not comparable with those of 2001. The annual accounts for the period from 1 July to 31 December 2000 were approved by the Extraordinary General Assembly of 21 May 2001.

– The amounts for 2001 and 2000 have been converted to Euros, without decimals, in order to make them comparable. To this purpose the Company has applied to the former the conversion rate published in Regulations 2866/98 of the Council of Ministers of 31 December 1998, whereby Euro 1 = Ptas 166.386, as well as the rounding off rules of article 11, Law 46/ 1998.

As per current legislation, these conversion rates have been applied to the balances of the annual accounts and any rounding off differences arising from such operations are recorded as financial results.

– In order to adapt to the structure of the annual accounts set out in the Departmental Order of the Government of Catalonia of 28 June 2001, the Foundation has reclassified the following items in the profit and loss account for the six-month period ended 31 December 2000:

	Euros	
	Debit	Credit
Cash grants and other expenses	1.166.252	-
Supplies	93.266	-
Staff costs	123.138	-
Other expenses	444.336	-
Expenses for		
Foundation activities	-	1.826.992
Income from sponsors and business collaborators	2.969.482	-
Income from sales and services and other periodical income	-	1.253.176
Income from promotions, sponsors and collaborators	-	1.716.306
	<u>4.796.474</u>	<u>4.796.474</u>

#### d) Grouping of items

For clarity, the balance sheet and profit and loss accounts are presented in a summarised form. When appropriate, an analysis is provided in the relevant note to the accounts.

### 3. Surplus for the year

The distribution of the 2001 surplus that will be proposed by the Board of Trustees of the Foundation is to appropriate it entirely to retained earnings. In the future, the corresponding part will be appropriated to the Foundation's activities.

The distribution of the surplus for the six-month period ended 31 December 2000 is broken down in the movement in Fund and reserves (note 9).

### 4. Accounting policies

The main accounting policies used by the Foundation in the preparation of its annual accounts have been the following:

#### a) Tangible fixed assets

Tangible fixed assets are made up of works of art, mainly sculptures, and are stated at their cost of acquisition. The art works are not depreciated as they do not depreciate. The works of art donated to the Foundation are not reflected in the balance sheet since they do not generate any costs.

#### b) Investments

Investments are stated at the acquisition cost, minus, if necessary, permanent losses in value.

#### c) Current asset investments

Current asset investments are stated at the lower of their acquisition cost or market value.

#### d) Income and expenses

The Foundation's main source of income is from donations, free, individual contributions and collaboration contracts with different companies.

The donations and financial contributions received by the Foundation are recorded in the annual accounts when they become effective. The amounts invoiced for collaboration activity with the Foundation are apportioned on a straight-line basis depending on the term stipulated in the respective contracts, while those amounts pending accrual are carried under "Deferred income".

Income and expenses are recorded on an accruals basis, i.e. in the period in which the income or expense deriving from the goods or services in question is earned or incurred rather than the period in which the cash is actually received or disbursed.

#### e) Corporate income tax

The Foundation has availed itself of the tax credits set down in Title II of the Law 30/1994 of 24 November, which establishes a tax rate of 10% on taxable income.

Corporate income tax expense is recognised, as per the aforementioned Law, based on the reported surplus before tax as adjusted for permanent differences between reported and taxable profits, and the effects of any tax credits and deductions.

### 5. Investments

Investments at 31 December 2001 and 2000 are made up of the following:

	In Euros	
	31.12.01	31.12.00
Time deposits	601.012	601.012
Shareholding in associated companies:		
– Canal Obert, S.A.	24.041	24.041
– Interactive Sport Systems, S.L.	1.500	1.500
	<u>626.553</u>	<u>626.553</u>

Both Canal Obert, S.A. and Interactive Sports Systems, S.L. have been dormant since their incorporation. The Foundation has an interest in each of 30.8% and 33,3%, respectively.

Although the time deposits mature in the short term, the amount will be reinvested as per the statutes on the coverage of the founding Fund. The interest rate is the same as that stated for current asset investments (see note 7).

### 6. Debtors

The breakdown of this account is as follows:

	In Euros	
	31.12.01	31.12.00
Debtors	1.182.433	1.095.008
Advances	301.287	782
Public Administrations	72.528	40.974
	<u>1.556.248</u>	<u>1.136.764</u>

### 7. Current asset investments

The detail of this account is as follows:

	In Euros	
	31.12.01	31.12.00
Time deposit	–	2.482.180
Government debt	1.183.994	–
	<u>1.183.994</u>	<u>2.482.180</u>

Government debt at 31 December 2001 matures on 2 January 2002, at an interest rate of 3,25% (time deposits at 31 December 2000 matured on 31 January 2001, at an interest rate of 4,65%).

### 8. Cash at banks and in hand

"Cash at banks and in hand" is freely available for distribution, and accrues a market interest rate.

### 9. Fund and reserves

The movement in this account for the year ended 31 December 2001 and the six-month period ended 31 December 2000 has been as follows:

	In Euros			
	Founding fund	Retained earnings	Surplus For the year	Total
Balance at 30 June 2000	601.012	-	47.744	648.756
Distribution of the surplus for the year ended 30 June 2000	-	47.744	(47.744)	-
Appropriations to Foundation activity (note 10)	-	(47.744)	-	(47.744)
Surplus for the six-month period ended 31 December 2000	-	-	682.304	682.304
Balance at 31 December 2000	601.012	-	682.304	1.283.316
Distribution of the surplus for the year ended 31 December 2000	-	682.304	(682.304)	-
Appropriations to Foundation activity (note 10)	-	(682.304)	-	(682.304)
Surplus for the year 2001	-	-	46.717	46.717
Balance at 31 December 2001	601.012	-	46.717	647.729

The founding Fund was contributed by the founding entity Associació Pro-Fundació Futbol Club Barcelona on 18 July 1994 in the amount of Ptas 100 million, as an initial donation and free of consideration.

**10. Surplus for the year**

As per the provisions of The Private Catalan Foundations Act 1/1982, the Foundation must appropriate at least 80% of the income it obtains and other income not related to the founding Fund to Foundation activity.

The surplus for the year ended 31 December 2001 and the six-month period ended 31 December 2000 is net of appropriations to Foundation activity undertaken during these two periods and expensed. Thus, the surplus for the year can be broken down as follows:

	In Euros	
	31.12.01	31.12.00
Surplus before appropriations	6.377.050	2.509.296
Surplus appropriated to Foundation activity	(6.330.333)	(1.826.992)
Surplus for the year	<u>46.717</u>	<u>682.304</u>

In addition to the appropriations to Foundation activity charged against results, the Foundation has also made charges against retained earnings totalling Euros 682,304 (Euros 47,744 for the six month period ended 31 December 2000) – see note 9. As a result, total appropriations for the year to Foundation activity has been as follows:

	In Euros	
	31.12.01	31.12.00
Charged against the surplus for the year	6.330.333	1.826.992
Charged against retained earnings	<u>682.304</u>	<u>47.744</u>
Total appropriations to Foundation activity (note 15)	<u>7.012.637</u>	<u>1.874.736</u>

**11. Other non-trade creditors**

The detail of this account at 31 December 2001 and 2000 is as follows:

	In Euros	
	31.12.01	31.12.00
Outstanding wages and salaries	9.562	7.753
Public Administrations:		
– Corporate income tax (see note 12)	217.719	119.700
– Public Treasury creditor PIT	5.581	4.284
– Social Security	8.688	5.009
	<u>241.550</u>	<u>136.746</u>

**12. Tax situation**

The reconciliation between reported profits for the year ended 31 December 2001 and taxable income for Corporate income tax purposes is set out below:

	In Euros
Surplus for the year	<u>276.060</u>
Corporate income tax	322.777
Permanent differences:	
– Net exempt income (positive or negative)	2.470.432
– Exempt financial income	<u>(32.613)</u>
Taxable income	<u>2.760.596</u>

The calculation of the corporate income tax to be settled for the six-month period ended 31 December 2001 is as follows:

	<u>In Euros</u>
Corporate income tax expense (10% of taxable income)	276.060
Withholding and payments on account	(58.341)
Corporate income tax payable (note 11)	<u>217.719</u>

### 13. Deferred income

This balance held under liabilities in the balance sheet at 31 December 2001 and 2000 relates to the apportionment of the contributions from collaborating companies and is analysed as follows:

	<u>In Euros</u>	
	<u>31.12.01</u>	<u>31.12.00</u>
Maturing in less than 12 months	2.174.906	2.307.454
Maturing in more than 12 months	<u>225.379</u>	<u>315.531</u>
	<u>2.400.285</u>	<u>2.622.985</u>

### 14. Grants, donations and legacies

In accordance with the agreement signed on 4 March 1998 with the Department of Culture of the Government of Catalonia, the Foundation has received Euros 120.202,42 in 2001 in the form of grants for the celebration of the Centenary of Futbol Club Barcelona. This grant has been recorded as income in 2001.

### 15. Foundation activity

The appropriations to the Foundation's own activity is based on the needs of amateur sport and other Foundation activities, including the unappropriated surplus from previous years pending application (see note 10) and have been broken down for the year ended 31 December 2001 and the six-month period ended 31 December 2000 as follows:

	<u>In Euros</u>	
	<u>31.12.01</u>	<u>31.12.00</u>
<b>Activities of amateur sport sections</b>		
Grants, scholarships and studies	870.862	237.250
Lodging and schooling	1.266.058	409.379
Sport training	1.015.516	238.692
Sport activity expenses	1.293.414	155.133
Maintenance and services expenses	615.178	270.756
General and installation expenses	<u>1.216.344</u>	<u>178.633</u>
	<u>6.277.372</u>	<u>1.489.843</u>
<b>Sundry Foundation expenses</b>		
Donations to different entities	9.015	-
Fan club congress and sport materials	216.827	174.654
Documentation Centre	130.516	50.178
Insignias	63.281	577
Centenary events	41.126	-
Other Foundation activities	<u>274.500</u>	<u>159.485</u>
	<u>735.265</u>	<u>384.894</u>
<b>Total Foundation activity</b>	<u>7.012.637</u>	<u>1.874.737</u>

The economic support that the Foundation provides to non-professional sport activities covers different farm club sport expenses, which encompass at 31 December 2001, 1.976 athletes, 313 coaches and trainers, i.e. 2.289 athletes and coaching staff in different sports (track and field, basketball, baseball, football, indoor football, handball, ice-hockey, field hockey, roller blade hockey, figure skating, rugby and volleyball) and is distributed to different teams that participate in competitions at the Catalan and national level.

The activities of the amateur sections pertain to Futbol Club Barcelona, which signs up players in different areas

relating to the sport Federations or Associations. Futbol Club Barcelona as a sports club has coaching staff and experts to train and develop these athletes and possibly co-opt them in the future onto professional teams.

All of these activities are carried out on the basis of the agreement signed by the Fundació Futbol Club Barcelona and Futbol Club Barcelona on 15 November 1995.

Futbol Club Barcelona has managed Euros 5.804 thousand of the total activities at 31 December 2001 and Euros 1.214 thousand in the previous year.

## 16. Income and expenses

### a) Expenses by activity

Set out below is an analysis of expenses by activity in 2001:

	In Euros		
	Administration expenses	Foundation activity	Total
EXPENSES			
Cash grants and other expenses	-	5.128.158	5.128.158
Consumption of goods	6.604	190.363	196.967
Staff costs	66.007	227.880	293.887
Amortisation and depreciation	-	24	24
Other expenses	64.280	783.908	848.188
Financial expenses and the like	10.242	-	10.242
Profit and loss from other years	9.015	-	9.015
Total Expenses	<u>156.148</u>	<u>6.330.333</u>	<u>6.486.481</u>

b) Cash grants

Cash grants relate to contributions to Futbol Club Barcelona (see note 15) based on the needs of amateur sport and other Foundation activities, and donations to other Foundations.

c) Staff costs

Staff costs have been as follows:

	Euros	
	31.12.01	31.12.00
Wages and salaries	148.074	165.071
Social Security	45.614	21.425
Indemnities	-	396.668
Other social welfare costs	100.199	75.760
	<u>293.887</u>	<u>658.924</u>

d) Other operating expenses

"Other operating expenses" is detailed as follows:

	Euros	
	31.12.01	31.12.00
Independent professional services	308.935	236.723
Travel	85.875	25.030
Advertising, publicity and public relations	54.937	56.516
Local taxes and other expenses	398.442	156.898
	<u>848.189</u>	<u>475.167</u>

**17. Remuneration of the Trustees**

As stated in the by-laws of the Foundation, the members of the Board of Trustees have not accrued remuneration of any type.

**18. Statement of source and application of funds**

Set out below is the statement of source and application of funds for the year ended 31 December 2001 and the six-month period ended 31 December 2000.

**Statement of source and application of funds for the year ended  
31 December 2001 And the six-month period ended 31 December 2000  
(Expressed in Euros without decimals)**

<u>APPLICATION OF FUNDS</u>	<u>31.12.01</u>	<u>31.12.00</u>	<u>SOURCE OF FUNDS</u>	<u>31.12.01</u>	<u>31.12.00</u>
Contributions to Foundation activity charged against retained earnings	682.304	47.744	Funds generated from operations Surplus for the year	46.717	682.304
Purchases of intangible fixed assets	1.194	-	Amortisation and depre- ciation of fixed assets	23	-
				46.740	682.304
Deferred income	222.700	698.677			
<b>Total application of funds</b>	<u>906.198</u>	<u>746.421</u>	<b>Total sources of funds</b>	<u>46.740</u>	<u>682.304</u>
			<b>Surplus of applications over sources of funds (Decrease in working capital)</b>	<u>859.458</u>	<u>64.117</u>

**a) Change in working capital**

	In Euros			
	31.12.01		30.12.00	
	<u>Increases</u>	<u>Decreases</u>	<u>Increases</u>	<u>Decreases</u>
Debtors	419.484	-	-	886.932
Creditors	-	109.481	1.478	-
Current asset investments	-	1.298.186	925.559	-
Cash at banks and in hand	128.725	-	-	104.222
<b>Total</b>	<u>548.209</u>	<u>1.407.667</u>	<u>927.037</u>	<u>991.154</u>
<b>Change in working capital</b>		<u>859.458</u>		<u>64.117</u>

**AUDIT REPORT ON THE  
ANNUAL ACCOUNTS**

To the General Assembly of the Associació Pro-Fundació  
Futbol Club Barcelona:

To the General Assembly of the Associació Pro-Fundació Futbol Club Barcelona:

We have audited the annual accounts of the Associació Pro-Fundació Futbol Club Barcelona, consisting of the balance sheet as at 31 December 2001, the profit and loss account and the related notes to the annual accounts for the year then ended, the preparation of which is the responsibility of the Executive Board of the Association. Our responsibility is to express an opinion on the annual accounts taken as a whole, based on the work carried out in accordance with auditing standards generally accepted in Spain which require the examination, on a test basis, of evidence supporting the annual accounts and an evaluation of their overall presentation, the accounting principles applied and the estimates made.

In accordance with Spanish Corporate Law, the Executive Board have presented, for comparative purposes only, for each item of the balance sheet, the profit and loss account and statement of source and application of funds, the corresponding amounts for the previous year as well as the amounts for 2001. Our opinion refers exclusively to the annual accounts for 2001. On 7 May 2001, we issued our audit report on the annual accounts for the six-month period ended 31 December 2000, in which we expressed an unqualified opinion.

In our opinion, the accompanying annual accounts for the year 2001 present fairly, in all material respects, the financial position of the Associació Pro-Fundació Futbol Club Barcelona at 31 December 2001 and the results of its operations and its source and application of funds for the year then ended, and contain all the information necessary for their interpretation and comprehension in accordance with generally accepted accounting principles in Spain, applied on a basis consistent with that of the preceding year.

PricewaterhouseCoopers Auditores, S.L.

Anselm Constans  
(Originally signed in Spanish by Anselm Constans Audit Partner)

17 April 2002

## Associació Pro-Fundació

## Audit report

### Balance Sheets as at 31 December 2001 and 2000 (Expressed in Euros without decimals)

<b>ASSETS</b>	<b>31.12.01</b>	<b>31.12.00</b>	<b>LIABILITIES</b>	<b>31.12.01</b>	<b>31.12.01</b>
<b>Fixed assets</b>			<b>Capital and reserves (Note 6)</b>		
Investments	4.577	4.577	Carried forward from previous years	27.390	23.779
<b>Current assets</b>			Surplus for the year	5.053	3.611
Public Administrations (Note 7)	5.320	10.251		32.443	27.390
Cash at bank and in hand (Note 5)	22.546	12.562			
	27.866	22.813			
<b>TOTAL ASSETS</b>	<b>32.443</b>	<b>27.390</b>	<b>TOTAL LIABILITIES</b>	<b>32.443</b>	<b>27.390</b>

The accompanying notes to the accounts form an integral part of these annual accounts.

### Profit and Loss Accounts for the year ended 31 December 2001 and the six-month period ended 31 December 2000 (Expressed in Euros without decimals)

<b>EXPENSES</b>	<b>31.12.01</b>	<b>31.12.00</b>	<b>INCOME</b>	<b>31.12.01</b>	<b>31.12.01</b>
Other operating expenses	38	-	Contributions received	5.139	2.488
<b>Operating Surplus</b>	<b>5.101</b>	<b>2.488</b>			
Other financial expenses	291	148	Other interest and income	215	1.645
<b>Net financial Surplus</b>	<b>-</b>	<b>1.497</b>	<b>Financial loss</b>	<b>76</b>	<b>-</b>
<b>Surplus from ordinary activities</b>	<b>5.025</b>	<b>3.985</b>			
Corporate income tax (Note 8)	(28)	374			
Surplus for the year	5.053	3.611			

La memòria adjunta forma part integrant dels comptes anuals.

## Notes to the accounts for 2001

### 1. Activity

The Associació Pro-Fundació Futbol Club Barcelona (hereinafter, the Association) was founded on 7 June 1993 and inscribed in the Register of Associations of the Government of Catalonia on 5 July 1993. Its registered offices are in Barcelona, Avenida Aristides Maillol, s/n.

The Association is exclusively engaged in fund-raising activity to furnish, create and finance the activities of a private cultural, charitable foundation which object is, amongst others, the promotion of the sport, cultural and social aspects of the Futbol Club Barcelona within the sport and cultural community and society in general, in accordance with article one of the by-laws of the Association.

On 18 July 1994 the Fundació Futbol Club Barcelona was founded and later inscribed in the Foundations Register of the Government of Catalonia on 18 October 1994. The founding funds of Ptas 100 million were contributed by the Associació Pro-Fundació Futbol Club Barcelona.

### 2. Basis of presentation

#### a) True and fair view

The annual accounts have been prepared on the basis of the Association's accounting records and are presented in compliance with current Spanish Company Law and the Spanish General Accounting Plan, adapted to non-profit organisations, so as to provide a true and fair view of the Company's net worth, its financial

situation and the results of its operations. These annual accounts, which have been drawn up by the Executive Board of the Association, will be submitted to the approval of the General Assembly, where it is expected they will be approved without modification.

#### b) Comparability

On 6 November 2000, the Association changed its year end from 30 June to 31 December. Consequently, the figures in the profit and loss account for the 6 month period ended 31 December 2000 comprise six months of activity, and, therefore, are not comparable with those of 2001. The annual accounts for the period from 1 July to 31 December 2000 were approved by the Extraordinary General Assembly of 21 May 2001.

The amounts for 2001 and 2000 have been converted to Euros, without decimals, in order to make them comparable. To this purpose the Company has applied to the former the conversion rate published in Regulations 2866/98 of the Council of Ministers of 31 December 1998, whereby Euro 1 = Ptas 166.386, as well as the rounding off rules of article 11, Law 46/ 1998.

As per current legislation, these conversion rates have been applied to the balances of the annual accounts and any rounding off differences arising from such operations are recorded as financial results.

### **3. Surplus for the year**

The distribution of the 2001 surplus that will be proposed by the Executive Board of the Association is to appropriate it entirely to retained earnings.

The distribution of the surplus for the six month period ended 31 December 2000 is broken down in note 6 of these notes to the accounts.

### **4. Accounting policies**

The main accounting policies used by the Association in the preparation of its annual accounts have been the following:

#### **a) Income and expenses**

The main income of the Association is from donations and contributions from individuals.

The donations and contributions received by the Association are recorded in the annual accounts when they become effective.

The financial income from investments in fixed income securities is recognised on an accruals basis, while the gains from investments in equity securities are recognised when they are realized.

Income and expenses are recorded on an accruals basis, i.e. in the period in which the income or expense deriving from the goods or services in question is earned or incurred rather than the period in which the cash is actually received or disbursed.

#### **b) Corporate income tax**

The Association, as a non-profit entity, is subject to corporate income tax under the special regime for partially tax-exempt entities, set out in Chapter 15 of title 8 of the Corporate Income Tax Act 43/95 of 27 December.

Corporate income tax expense is recognised based on the reported surplus as adjusted for permanent differences between reported and taxable profits, and the effects of any tax credits and deductions. In accordance with the regulations on non-profit entities, the tax rate of 25% is applied to taxable activities that have not been subject to withholding tax.

Deferred tax assets and liabilities arising from timing differences in the recognition of income and expense for accounting and tax purposes are recorded in the balance sheet until the underlying timing differences reverse.

### **5. Cash at banks and in hand**

The "Cash at banks and in hand" balance in the accompanying balance sheets reflects the amounts deposited in financial institutions, which are freely available and earn a market interest rate.

## 6. Capital and reserves

The movement in this account during the year ended 31 December 2001 and the six month period ended 31 December 2000 has been as follows:

	In Euros		
	Amount carried forwards from previous years	Surplus for the year	Total
Balance at 30 June 2000	10.735	13.042	23.779
Distribution of surplus for the year ended 30 June 2000	13.042	(13.042)	-
Surplus for the six month period ended 31 December 2000	-	3.611	3.611
Balance at 31 December 2000	23.779	3.611	27.390
Distribution of surplus for the year ended 31 December 2000	3.611	(3.611)	-
Surplus for the year 2001	-	5.053	5.053
Balance at 31 December 2001	27.390	5.053	32.443

## 7. Public Administrations

"Public Administrations" carried on the balance sheet at 31 December 2001 and 2000 is made up of the following items:

	In Euros	
	31.12.01	31.12.00
<b><u>Assets</u></b>		
On account of corporate income tax	5.292	10.251
Public Treasury debtor for corporate income tax	28	-
	5.320	10.251

**8. Tax situation**

The Executive Board considers that the Association is a tax-exempt entity for corporate income tax purposes under the provisions of article 5.2 f) of Law 61/1978 pursuant to such tax.

The reconciliation between reported profits for the six month period ended 31 December 2001 and taxable profits is set out below:

	<u>Euros</u>
Surplus for the year	5.053
Corporate income tax:	
– General regime	<u>(28)</u>
	5.025
Permanent differences:	
– Exempt profit	<u>(5.138)</u>
Taxable income	<u>(113)</u>
Corporate income tax expense (25% of taxable income)	<u>(28)</u>

**9. Directors remuneration**

As stated in the by-laws of the Association, the members of the Executive Board have not accrued remuneration of any type.

**10. Statement of source and application of funds**

Set out below is the statement of source and application of funds for the year ended 31 December 2001 and the six month period ended 31 December 2000.

**Statement of source and application of funds for the year ended 31 December 2001 and the six month period ended 31 December 2000 (Expressed in Euros without decimals)**

<u>APPLICATIONS OF FUNDS</u>	<u>31.12.01</u>	<u>31.12.00</u>	<u>SOURCES OF FUNDS</u>	<u>31.12.01</u>	<u>31.12.00</u>
			Sources generated from operations (reported profit)	5.053	3.611
			<b>Total sources of funds</b>	<b>5.053</b>	<b>3.611</b>
<b>Surplus of sources over application of funds in crease in working capital)</b>	<u>5.053</u>	<u>3.611</u>			

**a) Change in working capital**

	In Euros			
	31.12.01		31.12.00	
	Increases	Decreases	Increases	Decreases
Debtors	-	4.931	2.535	-
Cash at banks and in hand	9.984	-	1.076	-
<b>Total</b>	<b>9.984</b>	<b>4.931</b>	<b>3.611</b>	<b>-</b>
<b>Change in working capital</b>	<b><u>5.053</u></b>		<b><u>3.611</u></b>	

Board members	
Joan Gaspart i Solves	President
Joan Castells i Trius	Vice-president
Francesc Closa i Solves	Vice-president
Gabriel Masfurroll i Lacambra	Vice-president
Salvador Alemany i Mas	Vice-president
Ramon Salabert i Parramón	Treasurer
Josep M. Coronas i Guinart	Secretary
Joan I. Brugueras i Berenguer	
Maria Teresa Andreu i Grau	
Amador Bernabeu i Bosch	
Elisabet Cardoner i Casaus	
Jesús Farga i Muntó	
Enric Lacalle i Coll	
Fèlix Millet i Tusell	
Joan Molas i Marcelles	
Agustí Montoliu i Aragonés	
Francesc Pulido i García	
Enric Reyna i Martínez	
Josep Lluís Rovira i Escubós	

## Members adopted onto the board

Nicolau Casaus de la Fuente	Honorary President of the Social area
Xavier Comerma i Orsola	
Emili Creus i Saurí	
Lluís de Val i López	
Isabel Galobardes i Mendoza	
Josep M. García i Maranges	
Joan Hortalà i Arau	
Josep Isanta i Barcons	
Alfons Malet i Casajuana	
Xavier Mas i Matas	
Ma Antònia Milà i Verano	
Jordi Ribé i Salat	
Joan Sagalés Mañas	
Jaume Sanmartí i Alonso	
Àngel Segarra i Ferré	
Ramon Termens i Navarro	
Josep Vila i Abelló	

## Executive committee

Javier Pérez Farguell	Director general
Anton Parera de Andrés	
Jaume Parès Casasampera	
Ricard Maxenchs Roca	
Joan Lacueva Colomer	
Josep Munné Costa	
Esteve Calzada Mangues	
Toni Ruiz García	