

FiSH Neighbourhood Care

a limited company registered in England and Wales no 07933796
and
a registered charity no 1147516

ANNUAL REPORT AND FINANCIAL STATEMENTS
for the year ended
31 March 2021



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COMPANY INFORMATION

for the year ended 31 March 2021

TRUSTEES AND DIRECTORS

The Trustees are, for the purposes of company law, directors of FiSH Neighbourhood Care and, for the purposes of charity law, also its trustees. All Trustees, unless otherwise stated, served throughout the year and at the date of signing this report are:

Peter W Anderson

Graham J Baker

Treasurer

Jean-Louis M Evans

Tim M Gates

retired 9 July 2020

Sanchi M Murison

Crispin M O'Brien

retired 6 October 2020

Melanie L Payne

Nityajit S Raj

appointed 2 October 2020

Stephen F Stavrou

Solvène de B Tiffou

appointed 15 January 2021

Elizabeth Wall

Crispin O'Brien was Chairman until his retirement as a Trustee on 6 October 2020.

EXECUTIVE DIRECTOR

Micky Forster

PRINCIPAL AND REGISTERED OFFICE

Barnes Green Centre

Church Road

Barnes

London SW13 9HE

INDEPENDENT EXAMINER

J D Blythe FCA

206 Upper Richmond Road West

London SW14 8AH

WEBSITE

www.fishhelp.org.uk

ANNUAL REPORT OF THE TRUSTEES for the year ended 31 March 2021

The Trustees of FiSH Neighbourhood Care ("FiSH" or the "Charity") present their annual report and the financial statements of the Charity for the year ended 31 March 2021. In this report events and statements relate to the period 1 April 2020 to 31 March 2021, the year to which the report relates, and references to "FiSH member" are not to members of FiSH in a company law sense, unless otherwise stated or the context otherwise requires.

A MEMORIAL AND BIG THANK YOU

Coronavirus has touched us all. In particular we give thanks for the friendship, support and company of the 52 FiSH members who died during the year: not all from coronavirus but more than would be normal.

The Trustees give a big thank you to everyone who has given FiSH support and encouragement during a year which has been very difficult for everyone in the FiSH family, and our communities and the country. FiSH needed to be very busy and all of you in your own ways made that possible.

FiSH'S OBJECTIVES

The charitable objects of FiSH are to promote any charitable purpose for the benefit of the inhabitants of the London Borough of Richmond upon Thames, in particular for those resident in Barnes, Mortlake and East Sheen, and of surrounding areas in adjacent London boroughs, in particular by providing assistance and care to relieve the needs, distress or suffering of those inhabitants.

FiSH, in pursuing its charitable objectives, combats loneliness and social isolation in older and vulnerable people living in Barnes, Mortlake and East Sheen (and in adjacent areas), enabling them to live independent and dignified lives. FiSH connects the community through a volunteer network offering friendship, support and practical help.

FiSH is one of eight neighbourhood care groups which between them cover the whole of Richmond borough. They were together winners of the Community Group of the Year section in Richmond's Community Heroes 2020 Awards, announced in February 2021.

DAY TO DAY MANAGEMENT AT FiSH

Micky Forster, as Executive Director, leads FiSH on a day to day basis. The year was very challenging for FiSH staff. There were significantly increased workloads and constant adjustment and innovation and new types of decisions. FiSH staff rose to meet these challenges magnificently.

FiSH staff mostly worked from home throughout the year, although Micky provided an office presence throughout. This worked well. Steps were taken to provide support and home office supplies and computer equipment was purchased.

REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

As at 31 March 2021 FiSH had 370 FiSH members and during the year supported and helped an additional 250 others, many of whom were already known to FiSH but not yet FiSH members. 230 people who were not FiSH members were referred to FiSH during the year: 77 of them became FiSH members for the first time. FiSH estimates that in Barnes, Mortlake and East Sheen there are about 1,400 people aged 80 and over, and a total population of about 35,000.

FiSH's activities provide relief to people in need because of their age or because they wish to live independently despite one or more medical conditions, advance health, and advance citizenship and community development, for the public benefit. The Trustees have had regard to the public benefit guidance published by the Charity Commission for England and Wales when setting objectives and monitoring performance and otherwise exercising powers or duties to which the guidance is relevant. FiSH's main activities to carry out its charitable purposes for the public benefit were as set out below. Information on current activities is available on the FiSH website at www.fishhelp.org.uk.

The FiSH Helpline

Our telephone helpline led by Linda Dutton and using a team of ten volunteer operators took nearly 5,000 calls (about twice the 2019/20 number) during its expanded 40 hour working week (2019/20 15 hours) morning and afternoon Monday to Friday (2019/20 mornings only) and in emergencies out of normal hours. The Helpline is a key part of matching volunteers with requests for support and help.

Between 92 and 160 members of the community were helped with their shopping each month. Staff and volunteers bought and delivered shopping on about 3,900 occasions and spent about £80,000 which was reimbursed by those who had received the shopping. By the end of April and throughout the summer shopping jobs had risen to 125 per week compared to a pre-pandemic level of 6 per week. Transport was provided for 382 journeys relating to medical appointments at hospitals, GPs, dentists, podiatrists and physiotherapists and, since December, for vaccine appointments using both the FiSH buses and volunteer car drivers.

Contact was not all one way. During the year the FiSH staff team made regular telephone calls to around 360 of our most vulnerable FiSH members and others in need to check on them and reassure those being called that they had not been forgotten.

FiSH befriending

Our befriending team led by Liz Dallas-Ross matched 85 or so FiSH members with staff and volunteers. Those FiSH members are typically living alone and in some cases are unable to easily leave their homes. Regular befriending contact was by telephone and in some cases face to face online; in person face to face befriending had been paused in March 2020 due to coronavirus restrictions and there were few opportunities to meet indoors face to face.

Beyond formal one to one befriending FiSH established in June 2020 a regular cream teas delivery. This was led by Liz Dallas-Ross and supported by many bakers of delicious scones and cakes, a dedicated team filling the bags most weeks, and a happy band of people delivering the teas in rain or shine. 2,675 cream teas were delivered to FiSH members and others. The teas provided important opportunities for regular contact and chat with the recipients of the teas. Birthdays looked set to suffer badly during lockdowns so in June 2020 we started sending members and volunteers birthday cards and marking milestone birthdays with personalized cakes.

FiSH accessible transport

The FiSH accessible minibuses coordinated by Deborah Carter and Sally Godstone and driven here and there by the employed and volunteer drivers were on the road throughout most of the year (activity in January 2021 was at a very low level), their presence giving the local community a sense of reassurance. The number of minibuses had been increased to three in February 2020. Each bus normally carries up to 13 passengers. During the year covid secure operation reduced the maximum number of passengers to four.

Routine trips to Barnes Green Centre and other event locations, and for shopping and outings, had been paused in March 2020 and did not return to pre-emergency levels during the year. The buses were active in the July to November period in a familiar way supporting small events and FiSH member shopping, and doing some outings. Throughout the year trips were made for medical consultations and other appointments (not many in the April to June period) and from December 2020 coronavirus vaccinations, taking advantage of the lift for wheelchair and other users and the greater space the buses provide relative to private cars. Throughout the year the buses were engaged in collections and deliveries: sacks of potatoes, chairs for the Essex House vaccination centre in Barnes, hot meals, cream teas, and Christmas goody bags. Minibus transport was provided to other Richmond borough residents at the request of other neighbourhood care groups.

The minibuses are operated by RaKAT CT Limited and benefit from financial support from Richmond Council. We are thankful for their continued support, particularly RaKAT in ensuring that the buses are regularly maintained and replacement buses are available whenever any of the FiSH buses are off the road being serviced or repaired.

Social and therapeutic activities

Trying to combat social isolation in a climate of mandatory lockdown and recommended shielding is not easy. Many of the regular social and therapeutic activities organised by FiSH or supported by it had been paused in March 2020 and did not restart during the year. FiSH did plan to cautiously restart activities in Autumn 2020 but those hopes and plans were overtaken by the second wave of the virus.

In the July to October period FiSH did manage to get 76 FiSH members together in small groups for tea outdoors in private gardens. Our Wednesday Walks, Parkinson's Group and MeetUp Mondays all resumed whilst restrictions allowed, and there were also a few outings.

Some activities moved online, including StarFiSH, our Ballet Rambert inspired dance classes. Open Gardens 2020 was a great success online in the summer. Later in the year MeetUp Thursdays (a weekly online coffee morning), Tuesday Horizons (a bi-weekly series of online talks and discussions) and a weekly chair exercise class were started.

Some activities were repurposed or reorganised. FiSH News went monthly to FiSH members (previously three a year), stayed in a print format with a larger font size and included interviews with members and do at home crosswords and other activities. The cream teas included many of those who had attended our Retro Café gatherings. Christmas was celebrated with each FiSH member receiving a goody bag and activity book delivered by volunteer Santas and, with community Christmas lunches cancelled, FiSH volunteers cooked and delivered a traditional seasonal meal to over 100 recipients in their homes on Christmas Day.

Citizenship and community development

A flood of volunteers offering their support and help approached FiSH in March 2020 and during the year. 250 new volunteers were signed up during the year (165 in the period March to June 2020) and all had to be screened and DBS checked. They were most welcome as a good number of existing (and typically aged 70 and over) volunteers were shielding or otherwise not available. FiSH volunteers ranged in age from people in their 90s to teenagers, many of whom were participating in The Duke of Edinburgh's Award programme.

Volunteers shopped, provided car transport, did simple household and gardening jobs, drove their cars to appointments, helped FiSH members who were grappling with technology to enable them to see family and friends and join in online events and activities, baked scones and cakes and cooked Christmas dinners and hot meals, sourced the contents of the Christmas goody bag, sorted deliveries and wore out shoe leather pounding the streets doing those deliveries. And behind the scenes volunteers helped with transport, bookkeeping and the reimbursement of the shopping claims. Online communication with volunteers was stepped up with cheerful and informative monthly emails.

FiSH worked with local residents and organizations to facilitate charitable engagement: this included providing bus transport for the delivery of hot meals made in OSO's kitchens, delivering frozen meals donated by COOK, and matching enthusiastic local school children producing do at home puzzles and quizzes and Christmas and Easter cards with happy recipients.

PLANS FOR THE FUTURE

FiSH's plans for the rest of 2021 are to restore most services and activities in a cautious and gradual way. Some activities have begun while others, particularly those providing support to people living with dementia and activities that take place indoors, will take more time. FiSH also plans to allow staff to work more at its office at Barnes Green Centre.

During the year the Trustees refreshed FiSH's strategic plan on an interim basis. This process was informed by findings from a questionnaire to FiSH members in autumn 2020 which achieved a 25% response rate. FiSH members were surveyed to establish what they valued, would like reinstated and would be prepared to support. It is intended that in the longer-term FiSH will focus on the following five priorities, whilst recognising that in a rapidly changing environment, aims and objectives may change:

- services: FiSH will aim to deliver services that continue to meet people's changing needs, evaluate their effectiveness, and adapt, change or cease provision accordingly;
- membership: FiSH will focus on promoting itself as a membership organisation, building our community of members, supporters, and volunteers, recruiting new members when possible;
- sustainability: FiSH will embed a robust and varied funding model, and widen and broaden its volunteer base;
- risk and governance: FiSH will plan for operational change and organisational development as external circumstances and staffing situations evolve, and will review its arrangements for human resources management, governance, and quality assurance and monitoring; and
- transport: FiSH will ensure transport services are appropriate for changing circumstances and in the light of revised arrangements for accessible transport.

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The results for the year are set out in the statement of financial activities on the pages that follow.

FiSH's receipts were £198,726 (2020: £222,127) with the result that, after total costs of £115,572 (2020: £189,836), there was a surplus of £83,154 (2020: £32,291). The receipts and costs do not include amounts associated with shopping for FiSH members and others, other than a charge of £617 for amounts which have been irrecoverable.

At 31 March 2021, total reserves amounted to £232,374 (2020: £149,220) all of which are unrestricted.

The shape of some of FiSH's income and expenditure changed significantly:

- more spending on staff costs as a result of increased working hours and hiring a volunteer as a part time employee and on staff support especially for working from home;
- much less spending and income from events and activities;

- much less spending on the minibuses;
- emergency donations from funders and supporters; and
- a one off non-cash change on rent which resulted in a large credit in expenditure.

FiSH funds its work from contributions in cash and in kind from:

- The Barnes Fund and Richmond Parish Lands Charity and other local and national charitable trusts: FiSH is grateful for the encouragement it receives from these trusts as well as their regular financial support;
- Richmond Council through its Community Independent Living Service (CILS) contract and its support of community accessible transport;
- FiSH members and users, FiSH volunteers, and individual FiSH supporters through their voluntary donations of cash, time and the product of their many talents;
- partnerships with businesses, schools, churches and community groups operating in the Barnes, Mortlake and East Sheen area and beyond; and
- its annual membership fee, currently £20.

We thank everyone for their contributions.

Donations received by FiSH may be restricted to purposes specified by donors or unrestricted, in which case the donations may be used for any purpose, including the running costs of FiSH, as determined by the Trustees.

RESERVES

FiSH used its financial resources in the delivery of its charitable activities whilst maintaining appropriate reserves and provisions in line with existing policies, changing circumstances, and its expectations on fundraising.

FiSH's policy on reserves is to maintain:

- a general reserve equivalent to nine months' normal operating costs, so that should current sources of funding cease our reserves would allow services to continue while alternative funding is sought or FiSH members access alternative services; and
- a bus reserve to finance the replacement of minibuses: additions are made normally at a rate of £20,000 each year based on the buses having a useful life of six years and having to replace two buses, one every three years.

The unrestricted reserves of £232,374 at 31 March 2021 consisted of:

| | £ |
|--|---------|
| General Reserve (75% of 2019/20 expenditure) | 142,377 |
| Specific Reserve - minibus replacement | 53,217 |
| Unallocated surplus | 36,780 |
| | <hr/> |
| | 232,374 |

Reserves increased significantly by £83,154. £29,308 was due to the release of an accrual for past rent which is no longer required. FiSH has adopted a balanced budget for the 2021/22 year before any contribution to the bus reserve: the level of expenditure in the budget reduces the general reserve to £133,950. Trustees have

agreed that the financial surplus in excess of required reserves (£36,780 at 31 March 2021) should be run down over the period to March 2023. One possible area of additional expenditure may relate to the minibuses where the review of community transport services has been delayed by the coronavirus emergency. When conducted the review may, in ways still unclear, affect the ability of FiSH and RaKAT to maintain the service at a 2019 level.

FiSH has not designated or otherwise committed any material funds at the end of the reporting period. There are currently no amounts that can be realised from the disposal of tangible fixed assets or investments.

All reserves are held in cash in short term investment accounts with minimal risk attached, accounts being agreed in advance by the Board of Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status and Constitution

FiSH is a private company limited by guarantee without a share capital. It was incorporated in 2012 and is registered in England and Wales under the Companies Act 2006 (company number 07933796).

FiSH is registered with the Charity Commission for England and Wales (registration number 1147516). It is the successor to unincorporated charities established for similar purposes in East Sheen and Mortlake and in Barnes as far back as 1963.

The constitution and charitable objects of FiSH, and the regulations concerning its management, are set out in its Memorandum and Articles of Association. The Trustees govern FiSH in accordance with its Articles of Association.

FiSH's Articles of Association and other legal filings are available for inspection online through Companies House.

Trustees, Officers and Advisers

Details of FiSH's Trustees, officers and advisers are set out on page 3. Further information on the current Trustees is given on the FiSH website. The other information on page 3 also forms part of this report.

Crispin O'Brien retired as Chairman and Trustee and Tim Gates as Trustee. We thank each of them for their service and contribution. Two new Trustees were appointed: Nity Raj and Solvène Tiffou. Sanchi Murison and Graham Baker have indicated their intention to retire at the conclusion of the 2021 Annual General Meeting.

Appointment and re-appointment of Trustees

Trustees are elected by either the Board of Trustees or by the members of FiSH in a company law sense (and where the Trustees make an appointment that person is subject to reappointment by the members at the following AGM). Trustees are not remunerated for their service as trustee. Appointments are for a term of three years, with the possibility of reappointment for a further term of (usually) three years.

The Board's policy is that as a general rule the Board should usually have between seven and ten members (previously 8 to 12), and that in normal circumstances one or two new Trustees (previously two) should be appointed in each financial year. This policy was changed in April 2021. New Trustees are identified through advertising or by existing Trustees or by the Director of FiSH from individuals usually living locally to FiSH who have expressed an interest in supporting it and whose backgrounds and experience provide a range of views and experiences to guide and manage its affairs. FiSH's Articles of Association provide that as far as possible when nominating Trustees for election regard shall be had to the importance of reflecting balanced representation of the whole of the area where the Charity operates. As at 31 March 2021, four Trustees had a relevant Barnes connection and five a relevant Mortlake and East Sheen connection.

Organisational management and staffing

The Board of Trustees meets regularly, usually quarterly, to make sure that FiSH is doing what it was set up to do, determine strategy, set objectives and targets, consider the risks facing FiSH, agree policies, take major decisions, and review performance and achievement. In the year the Board of Trustees held five meetings (2019/20; five meetings). There was a greater degree of Trustee involvement in certain decisions and regular meetings of groups including Trustees and staff looking at specific issues arising from the emergency, in particular in relation to finance and to resilience and business continuity.

The day to day running of FiSH is delegated to the Director who carries out the policies of FiSH as determined at meetings of the Board of Trustees.

FiSH works closely with other local organisations, in particular with Age UK Richmond in relation to delivery of Richmond Council's Community Independent Living Scheme and activities at Barnes Green Centre and with RaKAT CT Limited in relation to accessible minibus transport.

As at 31 March 2021, FiSH employed four staff (2020: three) and RaKAT employed four drivers and a scheduler for the minibuses, which are used to further FiSH's work. Between April and July FiSH benefitted from the secondment on a part time basis of a Waitrose employee, which was supported by the Waitrose & Partners Foundation. All of the RaKAT staff were on furlough during some part of the year. FiSH staff recruit, train and deploy the volunteers from the local community to deliver the wide range of services which FiSH provides.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period in accordance with applicable law. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for the Charity keeping accounting records that are sufficient to disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

A handwritten signature in black ink that reads "Peter W Anderson". The signature is written in a cursive, slightly informal style.

Peter W Anderson
Trustee

7 July 2021

REPORT OF THE INDEPENDENT EXAMINER
for the year ended 31 March 2021

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate:

- that accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- that the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102);
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



J D Blythe FCA
206 Upper Richmond Road West
London SW14 8AH

1 July 2021

STATEMENT OF FINANCIAL AFFAIRS
INCLUDING INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 March 2021

| | Unrestricted Funds | Restricted Funds | 2021 | 2020 |
|---------------------------------|-------------------------------|-----------------------------|----------------|----------------|
| | £ | £ | £ | £ |
| Income | | | | |
| Grants and donations | 150,487 | 6,000 | 156,487 | 142,250 |
| Local authority grant | 21,854 | 0 | 21,854 | 17,083 |
| Legacies | 5,000 | 0 | 5,000 | 15,000 |
| Events & activities | 5,549 | 0 | 5,549 | 30,178 |
| Transport | 0 | 0 | 0 | 3,066 |
| Sundry other income | 9,836 | 0 | 9,836 | 14,550 |
| | <u>192,726</u> | <u>6,000</u> | <u>198,726</u> | <u>222,127</u> |
| Expenditure | | | | |
| Employment | 98,705 | 2,320 | 101,025 | 85,665 |
| Rent & utilities | (24,722) | 0 | (24,722) | 4,674 |
| Transport | 1,510 | 780 | 2,290 | 45,849 |
| Marketing | 2,197 | 0 | 2,197 | 942 |
| Events & activities | 4,448 | 1,325 | 5,773 | 27,989 |
| General administration | 27,434 | 1,575 | 29,009 | 24,717 |
| | <u>109,572</u> | <u>6,000</u> | <u>115,572</u> | <u>189,836</u> |
| Net incoming resources | 83,154 | 0 | 83,154 | 32,291 |
| Reserves brought forward | 149,220 | 0 | 149,220 | 183,712 |
| Reserves utilised | 0 | 0 | 0 | (66,783) |
| Reserves carried forward | <u>232,374</u> | <u>0</u> | <u>232,374</u> | <u>149,220</u> |

All of the above results are derived from the continuing activities. There were no recognised gains or losses. Movements in funds are disclosed in the notes to the financial statements.

The notes on pages 16 to 18 form part of these financial statements.

BALANCE SHEET
as at 31 March 2021

| | 2021 | | 2020 | |
|---------------------------------|----------------|----------------|----------------|----------------|
| | £ | £ | £ | £ |
| Current assets | | | | |
| Cash | 339 | | 693 | |
| Bank balances | 230,841 | | 176,175 | |
| Debtors | 3,792 | | 283 | |
| | <u>234,972</u> | | <u>177,151</u> | |
| Current liabilities | | | | |
| Accruals | 2,598 | | 27,931 | |
| | <u>2,598</u> | | <u>27,931</u> | |
| Net current assets | | <u>232,374</u> | | <u>149,220</u> |
| Total net assets | | <u>232,374</u> | | <u>149,220</u> |
| The funds of the charity | | | | |
| Unrestricted | | <u>232,374</u> | | <u>149,220</u> |
| Total charity funds | | <u>232,374</u> | | <u>149,220</u> |

The financial statements, which have been prepared in accordance with the provisions applicable to companies subject to the small companies regime, were approved and authorised for issue by the Board on 1 July 2021 and signed on its behalf by:



Peter W Anderson
Trustee



Graham J Baker
Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

1. Accounting policies

(a) Accounting convention

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and the Companies Act 2006.

The financial statements have been prepared under the historic cost convention.

(b) Income

Income received by way of donations is taken into account in the period in which the income is received, unless the donor specifies the period over which it is to be spent in which case the proportion of the income relating to future periods is deferred and recorded as a liability. All other income is accounted for on an accruals basis.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is made from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution.

Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Where monies are received which are refundable in the event that conditions attaching to the receipts of the monies are not met by the Charity, such monies, together with related interest accruing to them, are treated as deferred income until the conditions have been met.

(c) Expenditure

All expenses are accounted for on an accruals basis. The credit balance in Rent & utilities in the year ended 31 March 2021 resulted from the release of a provision for rent payable that was no longer considered necessary.

(d) Taxation

The Charity is a registered charity, and as such claims tax exemptions from all its United Kingdom income and gains, properly applied for its charitable purposes.

The Charity is not registered for VAT, and as such all expenditure is shown inclusive of irrecoverable VAT.

(e) Pension contributions

The Charity has established a workplace pension scheme which eligible employees are able to join. Under the terms of this scheme the Charity makes contributions to

the scheme at the rate of 3% of gross salaries on behalf of two of its employees who in turn contribute at the rate of 5%. The amount charged in the statement of financial affairs represents the contributions payable to the scheme in respect of the accounting period.

(f) Fixed assets

The Charity has no fixed assets. Minor items of capital expenditure are expensed on purchase.

(g) Funds

Restricted funds comprise income funds subject to specific trusts arising either from the donor's wishes or the terms of a particular fund raising initiative. Unrestricted funds comprise the Charity's funds which are expendable at the discretion of the Trustees.

(h) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Cash at bank is held in bank current accounts to which the Charity has immediate access.

2. Analysis of movement in Funds

| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2021 £ |
|--------------------|------------------------------------|-------------|------------------|----------------|-------------------------------------|
| Restricted Funds | | | | | |
| Retro Cafés | 0 | 6,000 | (6,000) | 0 | 0 |
| | 0 | 6,000 | (6,000) | 0 | 0 |
| Unrestricted Funds | | | | | |
| Free reserve | 116,003 | 192,726 | (109,572) | (20,000) | 179,157 |
| Bus reserve | 33,217 | 0 | 0 | 20,000 | 53,217 |
| | 149,220 | 192,726 | (109,572) | 0 | 232,374 |
| Totals | 149,220 | 198,726 | (115,572) | 0 | 232,374 |

3. Purposes of Restricted Funds

Retro Cafes These two cafes, run weekly in Barnes and fortnightly in East Sheen in partnership with the South West London Alzheimer's Society, use fine china, tablecloths, music and poetry to evoke positive memories for participants with dementia and provide respite for their carers. FiSH volunteers specially trained in communication skills are on hand to provide support.

4. Debtors

Debtors represents amounts owed by members in respect shopping performed by volunteers, net of a provision of £617 (2020 - £nil) for long overdue amounts.

5. Analysis of staff costs, trustees' remuneration and expenses and the cost of key management personnel

Total wages and salaries of employees for the year amounted to £87,450 (2020 - £77,808).

No employees received employment benefits of more than £60,000 during the current or prior year. Three members of staff received employment benefits in the range £20,000 to £30,000.

None of the Trustees were paid any remuneration or received any other benefits (other than benefits received in the capacity of a beneficiary of the Charity or as a result of the normal trading and fundraising activities of the Charity on the same terms as other volunteers or members of the public) or expenses incurred as a Trustee from the Charity during the current or prior year, save as mentioned below.

The Charity considers its key management personnel to comprise the Trustees and the Director. The total employment benefits including employer pension contributions of the key management personnel were £31,455 (2020: £29,223).

6. Staff numbers

The average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

| | 2021 | 2020 |
|----------------------|------|------|
| Management Staff | 1 | 1 |
| Administrative Staff | 2 | 2 |
| Total | 3 | 3 |

Included in the above numbers are 3 (2020: 2) part time employees.

7. Pensions

The Charity contributes to a defined contribution personal pension scheme on behalf of two of its employees. The pension cost charge for the year amounted to £1,858 (2020: £1,632).

8. Volunteers

The Charity relies on its volunteers to deliver substantially all of its services to FiSH members.

9. Members' Liability

The liability of the Members of the charity is limited to £1. At the date of the financial statements there were 42 members.