



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 2023



CONTENTS

PAGE

Company Information	3
Chair's Introduction	4-5
Annual Report of the Trustees	6-13
Report of the Independent Examiner	14
Statement of Financial Affairs	15
Balance Sheet	16
Notes to the Financial Statements	17-20

COMPANY INFORMATION

for the year ended 31 March 2023

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:

Richard Williams	appointed Trustee on 29 November 2022 and appointed Chair from 1 May 2023
Liz Wall	retired as Chair and Trustee on 30 April 2023
Peter W Anderson	retired 26 July 2022
Jean-Louis M Evans	
Sue Nix	appointed 27 October 2022
Melanie L Payne	
Sue Preston	
Nityajit S Raj	
Stephen F Stavrou	
Solvène de B Tiffou	
Anne Raikes	
Maggie Wilson	appointed 29 November 2022

DIRECTOR OF THE CHARITY

Arlene Coutts appointed 31 August 2022
Micky Forster resigned 31 August 2022

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

CHAIR'S INTRODUCTION

This year FiSH is celebrating its 60th anniversary. What began in 1963 with a small group of volunteers has grown into a much-loved organisation which is as relevant today as it was then. We're immensely proud of our achievement and in the year ahead will be marking this milestone with a number of special events for our clients and volunteers.

Demand for our support and help remains high as we try to meet the challenge of an increasingly elderly population and an inexorable rise in those with dementia, as well as a need to recruit and retain a large body of volunteers.

Our staff and volunteers continue to work hard to respond to requests. We answered more than 4,000 calls to our helpline, we continued our delivery of services to the elderly and housebound, we put on activities at the Barnes Green Centre and other locations and produced our FiSH News magazine as a way of befriending and communicating with our members and service users. To respond to the increasing needs of our clients with dementia, we introduced a new activity – Singing for the Brain - in October 2022 which is proving very popular. We also made maximum use of our three specialised buses, taking clients on shopping trips and other activities, as well as taking wheelchair passengers unable to access transport to hospital and medical appointments.

FiSH's objective is to provide Friendship, independence, Support and Help for the older community of Barnes, Mortlake and East Sheen, in order that they may continue to live fulfilling, sociable lives in their own homes, as part of their community. By being part of FiSH or by contacting us, usually through our helpline, our clients and service users are able to access our essential services and activities which help to bring people together in the community.

In August 2022 we welcomed Arlene Coutts as our new Director, taking over from Micky Forster. Arlene has huge experience in the care sector and is already a great addition for FiSH. We wish Micky all good fortune for the future and thank her for her invaluable contribution over the last 5 years.

As ever, I would like to thank our volunteers who respond magnificently to the hundreds of calls for help with shopping, transport, deliveries, activities, baking, befriending, and much more. It is the volunteers, who in the majority of circumstances, deliver FiSH services and activities and befriend the isolated and lonely and we are indebted to them. The trustees and staff look forward to thanking them in person at our Volunteers' party in September.

I would also like to thank our funders, both established and new for their generous support and for taking such an interest in our work. Richmond Parish Lands Charity, the Barnes Fund, Friends of Barnes Hospital, The Inman Charity, Mercers Charitable Foundation, Alzheimer's UK and Kaye Pemberton Charitable Trust have supported our work for many years. In addition to these funders, FiSH benefited from the generosity of local businesses, schools, churches, donors and entrepreneurs such as the Battersby Brothers who again donated a percentage of every Christmas tree they sold. We are very grateful for the donation from Richmond Parish Lands Charity which contributed to the costs of our new website that went live in May this year and will present a refreshing new look for FiSH.

Last year expenditure again exceeded our income. This year, we anticipate further challenges in our fundraising, particularly from individual donations and business partnerships, as the economic climate is so uncertain for many and our costs have risen. We have allowed for this in our 2023/24 budget and we anticipate a deficit that will be met from reserves.

It is a privilege for me to take on the role of Chair at FiSH from Liz Wall who has guided the charity through a period of significant upheaval. The Trustees and I are enormously grateful for her amazing energy and diligence and wish her well.

In my short time as a Trustee, I have seen the huge effort that our staff, volunteers and Trustees all contribute to keep FiSH functioning. We have been witness to many changes in working practices and are able to have staff and volunteers working in the office or from home. There have also been changes in how we charge and receive payments – with a much higher proportion of transactions now done electronically. There is a continuing need to improve our IT and to modernise working practices to minimise costs, maximise efficiency and ensure good governance.

In this, its 60th year, FiSH continues to be highly regarded and much needed in the community. The trustees are proud and grateful for the dedication and commitment of the hard-working team and of course of our volunteers, without whom we would not be here.



Richard Williams
13 June 2023

ANNUAL REPORT OF THE TRUSTEES

for the year ended 31 March 2023

The Trustees of FiSH Neighbourhood Care (the "Charity") present their annual report and the financial statements of the Charity for the year ended 31 March 2023 and confirm that they comply with the requirements of the Charities Act 2011, the Charities SORP (FRS 102), the Companies Act 2006 (applying the requirements and using the exemptions for small companies) and the Memorandum and Articles of Association of the Charity. This Annual Report contains the information which would be contained in a Directors' Report for a small company as required by company law. The information contained in the Chair's Introduction forms part of the Annual Report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status and Constitution

The Charity 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).

The Charity 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 SW13 and SW14 as far back as 1963.

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

Our Articles of Association, Annual Accounts and other legal filings are available for inspection through Companies House and the Charity Commission for England and Wales.

Trustees, Officers and Advisers

Details of Trustees, officers and advisers are set out on page 3. Further information on the current Trustees is given on our website.

Appointment and re-appointment of Trustees

Trustees are elected by either the Board of Trustees or by members of the Charity (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 up to three years.

The Board's policy is that as a general rule the Board should usually have between eight and twelve members, and that in normal circumstances two new Trustees should be appointed in each financial year. In 2021 the board reviewed the system of working parties and in 2022 it moved from one main committee with delegated authority to a committee structure comprising four committees, which would act in an advisory role to the main board. These committees were Funding and Finance, Transport, Human Resources and General Purposes, which reviewed the risk register. It was agreed that this structure would be reviewed after 12 months of operations to assess their effectiveness. As a result of this review the structure has now been simplified. There are two committees – Transport plus Funding and Finance. For Governance, HR and Risk leading Trustees have been appointed drawing on the key skills of the appropriate Trustees. The board meets four times a year, and holds an AGM. Committees meet between these times.

Our Articles of Association provide that as far as possible when nominating Trustees for election regard shall be had to the importance of reflecting a balanced representation of the whole of the area where the Charity operates. As at 31 March 2022, 6 Trustees had a relevant Barnes connection and 4 a relevant Mortlake and East Sheen connection.

Induction and training of Trustees

An induction programme is provided for all new Trustees. In addition to knowledge gained through attendance at meetings, Trustees are provided with initial briefing material on the Charity's activities as well as their legal obligations under charity and company law and on the content of the Memorandum and Articles of Association. There is an annual audit of trustee skills. Trustees undertake additional training when appropriate.

Organisational management and staffing

The Board of Trustees meets regularly, usually quarterly, to determine strategy, set objectives and targets, consider the risks facing the Charity, agree policies, take major decisions, and review performance and achievement. In the year to 31 March 2023 the Board of Trustees held four meetings (2022; four meetings). Richard Williams was appointed Chair in May 2023 following the retirement of Liz Wall as a Trustee. The Trustees have reviewed the public benefit guidance published by the Charity Commission for England and Wales, and consider that FiSH's operations comply with these guidelines.

The day-to-day running of the Charity is delegated to the Director who carries out the policies of the Trustees as determined at meetings of the Board of Trustees. The Director reports to the Chair on day to day matters and provides regular reports to the Trustee Board.

The Charity 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 Richmond and Kingston Accessible Transport ("RaKAT") in relation to minibuss transport. The charity also has mutually helpful links with other local charities in Richmond providing similar services, and occasionally hires out our accessible buses for their use.

As at 31 March 2023 the Charity employed five staff. RaKAT supplies the services of 3 part-time drivers who are used to further the Charity's work. FiSH recruits volunteer minibuss drivers who are given appropriate training by RaKAT, and other volunteers from the local community to deliver the wide range of services which the Charity provides. There are more than 200 FiSH volunteers.

OBJECTIVES AND ACTIVITIES

The charitable objects of the Charity 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.

The Charity, 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. The Charity connects the community through a volunteer network offering friendship, support and practical help.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

We continued to run the Helpline for five mornings a week. We responded to over 4,000 helpline requests during the year. Demand remains high, particularly for shopping, transport, including accessible transport to attend medical appointments.

FiSH buses undertook 6,297 passenger journeys (2,795 in 2021/22) as a result of the increase in activities including shopping, outings, events and bus hire post Covid restrictions

Interestingly FiSH buses undertook 165 journeys (258 in 2021/22) for wheelchair users and others unable to use public transport or obtain hospital transport to appointments reflecting the reduction in pandemic-related vaccination journeys

Volunteers fulfilled the majority of 3,228 transport requests in their own vehicles, driving a total of 11,600 miles

Volunteers also undertook 1,534 personal shopping deliveries

As a conservative estimate, FiSH volunteers gave 3,751 hours of their time during the 2022/23 financial year in response to Helpline requests

Note this does not include volunteer time given for other events or activities or for bus driving/escorting – and does not include shifts covered by the Helpline team.

Our newsletter “FiSH News” is eagerly awaited by our 600 clients, who call to book themselves onto our activities on receipt of it.

We offer trips to Kew Retail Park, pub lunches and outings.

Our new activity, Singing for the Brain, is mainly aimed at those clients who are in the early stages of dementia, responding to an increasing need in our community. We also continue to offer Art Therapy Workshops, Picasso Art, for people living with early stage dementia and their carers. We receive new referrals from health and social services as well as Age UK and the Alzheimer’s Society

The Good Afternoon Choir takes place at the Barnes Green Centre for weekly sessions.

We are eager to respond to the growing numbers of those living with Parkinson’s. In addition to organising specialised outings, such as boat trips – which are extremely popular, FiSH runs a monthly get-together over a pub lunch as well as weekly supportive zoom meetings.

We offer a weekly drop-in cafe, Coffee Corner held at Sheen Lane Centre.

We provide a Christmas Day lunch at the Coach and Horses pub in Barnes funded by the Barnes Community Association.

We offer Tuesday Horizon Talks live at BGC and our weekly bridge classes continue twice every month.

The current system of hybrid working will be available for all staff and volunteers. Additional investment in IT and communications will need to be undertaken to enable staff and volunteers to work effectively at home and in the office.

We were delighted that our Open Gardens event in 2022, sponsored by Winkworth, which, despite a very wet day, was supported by over 500 visitors and raised over £6,000.

We are very grateful that our former director has raised over £4,000 for her forthcoming Serpentine swim.

PLANS FOR THE FUTURE

We will continue to pursue our charitable objectives which are to combat loneliness and isolation amongst the elderly and vulnerable people of Barnes, Mortlake and East Sheen.

In accordance with the Strategic Plan adopted last year, we aim to focus resources on where they are most needed, recognising that we cannot meet all demands placed upon us. Our intention is to operate sustainably and seek partnerships and collaborations with other organisations to extend our reach.

The Trustees are very conscious of the current economic climate. FiSH has a broad range of donors, members and activities which provide diversified sources of income. However there are constraints on all these sources which, together with above-inflation increases in expenditure, heighten the risk to our financial performance. The Trustees anticipate that the unfavourable economic position will pertain and will require any deficit to be met from reserves in the current cycle.

Trustees are also aware of the Charity's reliance on the funding provided either directly or indirectly by the London Borough of Richmond upon Thames (the "Council").

The Council, via AGE UK, is currently in the process of reviewing its Community Independent Living Services and this may affect the Charity's ability to maintain its services at their current level.

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 £201,279 (2022: £158,020) with the result that, after total costs of £215,239 (2022: £163,271), there was a deficit of £13,960 (2022: a deficit of £5,251). The receipts and costs do not include amounts associated with shopping for FiSH members and others, other than a charge of £821 (202: £621) for amounts which are deemed irrecoverable. FiSH incurs no rental charges; rent due to Age UK is reimbursed by London Borough of Richmond upon Thames.

At 31 March 2023, total reserves amounted to £213,163 (2022: £227,123) all of which are unrestricted.

The make up of some of FiSH's income and expenditure changed:

- There was increased expenditure on staffing costs as a result of higher salary costs and the recruitment of the new FiSH director
- Overall expenditure on events and activities increased as activities increased after the pandemic. This included increased use of the FiSH buses.
- We benefited from unusually high legacy income

Funding:

FiSH funds its work through contributions from:

- 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

And, in cash and in kind from FiSH members and users, FiSH volunteers, and individual FiSH supporters through their voluntary donations of cash, time and skills, including:

- partnerships with local businesses, schools, churches and community groups
- its annual membership fee
- legacies received

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 uses 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.

The previous policy was that of a general reserve equivalent to nine months' normal operating costs (based on 2019/20 expenditure i.e. pre Covid)

Trustees have this year reviewed the reserves policy of FiSH and updated it to reflect both the general economic situation and FiSH's particular circumstances. The concept of closedown reserves was reviewed but considered inappropriate due to FiSH being a unique and valuable charity which serves the growing needs of the local

community, and which must therefore plan to provide those services for the foreseeable future.

FiSH has a 5-year strategic plan and requires reserves sufficient to smooth any shortfall in income in the short to medium term while maintaining services. We have modelled a range of outcomes and on average a general reserve of 50% of expected expenditure will meet our strategic deliverables post COVID and taking account of the current economic climate. The trustees acknowledge that we may need to budget a shortfall in the short to medium term and are taking steps to ameliorate this.

There is a designated bus reserve to finance the replacement of minibuses: additions are made normally at a rate of £20,000 each year based on the useful life of the buses, on which the charity relies for many of its activities, so that finance is available when these buses require replacement.

	2023 £	2022 £
General Reserve	119,946	153,906
Designated Reserve - minibus replacement	<u>93,217</u>	<u>73,217</u>
Total unrestricted Reserves	<u>213,163</u>	<u>227,123</u>

FiSH has not 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 CCLA or with reputable banks with minimal risk attached, accounts being agreed to in advance by the Board of Trustees.

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.

Approved by the Board of Trustees on 13 June 2023 and signed on their behalf by:



Richard Williams
Chair and Trustee



Anne Raikes
Treasurer and Trustee

REPORT OF THE INDEPENDENT EXAMINER

for the year ended 31 March 2023

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
13 June 2023

STATEMENT OF FINANCIAL AFFAIRS
INCLUDING INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 March 2023

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Income				
Grants and donations	99,782	5,000	104,782	110,730
Local authority grant	28,163	0	28,163	17,791
Legacies	28,744	0	28,744	3,251
Events & activities	24,930	0	24,930	16,677
Transport	4,577	0	4,577	1,452
Sundry other income	10,083	0	10,083	8,119
	196,279	5,000	201,279	158,020
Expenditure		0		
Employment	140,541	0	140,541	114,753
Transport	16,037	0	16,037	0
Marketing		0	0	566
Events & activities	22,065	5,000	27,065	14,862
General administration	31,596	0	31,596	33,090
	210,239	5,000	215,239	163,271
Net outgoing resources	(13,960)	0	(13,960)	(5,251)
Reserves brought forward	227,123	0	227,123	232,374
Reserves carried forward	213,163	0	213,163	227,123

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 17 to 20 form part of these financial statements.

BALANCE SHEET
as at 31 March 2023

		2023	2022
	Note	£	£
Current assets			
Cash		93	954
Bank Balances		211,250	204,530
Debtors	5	<u>14,294</u>	<u>26,073</u>
		<u>225,637</u>	<u>231,557</u>
Current Liabilities			
Creditors	6	<u>12,474</u>	<u>4,434</u>
		<u>12,474</u>	<u>4,434</u>
Net current assets		<u>213,163</u>	<u>227,123</u>
Total net assets		<u>213,163</u>	<u>227,123</u>
The funds of the charity			
Unrestricted	2	<u>213,163</u>	<u>227,123</u>
Total charity funds		<u>213,163</u>	<u>227,123</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 13 June 2023 and signed on its behalf by:



Richard Williams
Trustee



Anne Raikes
Trustee

The notes on pages 17 to 20 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

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.

(d) Rent

An agreement was reached during the year that back rent for the use of Barnes Green Centre should be paid to Age UK, who immediately reimbursed FiSH, having itself received a grant from the London Borough of Richmond upon Thames. This arrangement continues as FiSH pays a quarterly rent to Age UK which is then reimbursed.

(e) 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.

(f) Pension Contributions

The Charity contributes to a defined pension scheme on behalf of eligible employees. Under the terms of this scheme the Charity made contributions to the scheme at the rate of 3% of gross salaries on behalf of two of its employees in the year ended 31 March 2023, 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 by the charity in respect of the accounting period.

(g) Fixed Assets

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

(h) 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 expendable at the discretion of the Trustees.

(i) 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 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Restricted Funds					
Retro cafes	0	5,000	5,000	0	0
	0	5,000	5,000	0	0
Unrestricted Funds					
Free reserve	153,906	196,279	210,239	(20,000)	119,946
Designated bus reserve	73,217	0	0	20,000	93,217
	227,123	196,279	210,239	0	213,163
Totals	227,123	201,279	215,239	0	213,163

3. Restricted Funds Retro Cafes: Funds for this activity are provided by the Friends of Barnes Hospital.

4. Designated Funds are in respect of replacement minibuses.

5. Debtors

	2023 £	2022 £
Debtors		
Due in respect of shopping carried out by volunteers	1,002	3,219
Gift Aid recoverable	5,000	12,000
Balance with Paypal	-	3,641
Due from HMRC	-	3,213
Employment Allowance for 2020/2021	-	4,000
Due from Local authority	8,292	-
	<hr/>	<hr/>
Total Debtors in Balance Sheet	<u>14,294</u>	<u>26,073</u>

Amounts due in respect of shopping are net of a provision of £821 (2022: £620) in respect of debts deemed to be irrecoverable

6. Creditors

	2023 £	2022 £
Creditors		
Sundry accruals	7,818	3,942
HMRC	4,233	-
NEST pension contributions	423	492
	<hr/>	<hr/>
Total Creditors in Balance Sheet	<u>12,474</u>	<u>4,434</u>

7. 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 £138,497 (2022 - £113,781).

No employees received employment benefits of more than £60,000 during the current or prior year.

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.

8. Staff numbers

	2023	2022
Management Staff	1	1
Administrative Staff	4	4
Total	5	5

Included in the above numbers 2 (2022: 4) are part-time employees.

9. 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 £2,044 (2022 £2,015).

10. Volunteers

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

11. 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.