



# 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 2024**

## CONTENTS

Company Information	3
Chair's Introduction	4
Annual Report of the Trustees	7
Report of the Independent Examiner	12
Statement of Financial Affairs	14
Balance Sheet	15
Notes to the Financial Statement	16

## **COMPANY INFORMATION**

### **for the year ended 31 March 2024**

#### **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	Chair
Jean-Louis M Evans	
Jonathan Haynes	appointed 25 <sup>th</sup> July 2023
Sue Nix	
Melanie L Payne	
Sue Preston	
Nityajit S Raj	retired 25 <sup>th</sup> September 2023
Kate Rennoldson	appointed 25 <sup>th</sup> July 2023
Stephen F Stavrou	retired 25 <sup>th</sup> July 2023
Solvène de B Tiffou	resigned 25 <sup>th</sup> September 2023
Anne Raikes	
Maggie Wilson	resigned 8 <sup>th</sup> September 2023
Cheng Yoe	appointed 17 <sup>th</sup> January 2024

#### **DIRECTOR OF THE CHARITY**

Arlene Coutts

#### **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](http://www.fishhelp.org.uk)**

## CHAIR'S INTRODUCTION

This has been my first full year as Chair of FiSH and it has been both a tremendous privilege and a deeply rewarding experience.

Over the past 12 months, we celebrated our 60th anniversary and were overwhelmed – and more than a little humbled – by the support and appreciation we received from our members, volunteers and the community. We marked this milestone with several events throughout the year and were delighted with the enthusiastic response. This reinforces our strong belief that FiSH is even more relevant and vital to our community today than it was back in 1963, when we first began.

Indeed, this affirmation led me to restate our mission, aims and services in my introduction this year. This reflection is for those new to FiSH, those interested in our work, or those considering offering their help or support.

### Our Vision:

To inspire a caring community where older people live fulfilling, independent lives, knowing that help given willingly by neighbours is at hand.

### Our Mission:

To combat loneliness and social isolation among older and vulnerable people in Barnes, Mortlake and East Sheen. FiSH (Friendship, independence, Support and Help) aims to connect the community through a volunteer network that offers friendship, practical assistance and support.

### Our Services:

**Telephone helpline:** *Run by our volunteers and available every weekday, members can call to request volunteer-assistance with transport to medical and other appointments, shopping, errands, household tasks, gardening and more.*

**Social and therapeutic activities:** *Meet up Monday, Tuesday Talks, FiSH choir, exercise classes, bridge group, Parkinson's group, plus activities for those with early onset dementia including Picassos in the Park art therapy, Singing for the Brain and Retro Club.*

**Accessible bus transport:** *Weekly group shopping trips, regular group outings to places of interest, transport to FiSH activities at Barnes Green Centre and other venues, minibus hire plus wheelchair hire and maintenance.*

**Befriending:** *visits, telephone chats, coffee and company.*

## ANNUAL REVIEW

As always, we have a high demand for our support and help, as well as for our events and outings. Activities geared towards those with early-onset dementia have become increasingly popular, reflecting the significant upward trend across the borough and indeed the whole of the UK. Our Picassos in the Park weekly art therapy session produced some delightful work by

our members. Our Singing for the Brain afternoons, led by musical director Carl Speck, saw a big increase in member attendances, so much so that we are often full – with the sound of favourite oldie songs resounding through the walls of the centre! We introduced this activity towards the end of 2022, and it is now firmly established as part of the FiSH weekly calendar. We also have regular volunteers who love being part of this joyful class and will readily volunteer to help. Our weekly Retro Club in East Sheen also remains very popular and members can be seen chatting and reminiscing over tea served in beautiful china cups, laid out on traditional flowery tablecloths – a real throwback afternoon!

Our dedicated staff and network of volunteers have continued to work diligently to respond to requests. We have observed a decline in the number of requests for personal shopping via our helpline. This trend was to be expected with the ending of the pandemic. At the same time, there has been an increase in the number of journeys taken by FiSH members on our accessible buses. This is due to more members getting involved in events and activities post-covid. We recognise that supermarket delivery services are not always feasible or suitable for all members and we anticipate the need for personal shopping assistance to persist for the foreseeable future.

Our FiSH News magazine is produced every two months and appears to be eagerly awaited by our members, who rush to book the outings and events as soon as they receive it. Our Tuesday Talks – where a guest is invited to speak about a variety of subjects - are always well attended. In the past year we've offered talks on subjects as diverse as the history of shoes, English wines, energy saving in the home, beautiful sounds and scents - and tax in later years! We also observe a high participation rate from members for our numerous outings. This year these included FiSH accessible bus trips to the RAF museum Hendon, Battersea power station, Westminster Abbey, Rose Theatre Kingston, plus several pub lunches and boat trips to Greenwich.

A new initiative this year, "Common Ground", brought FiSH members together with young pupils from St. Osmund's Primary School. The project connected two groups ranging from 8 to 98. Its aim was to bridge the generational gap, fostering understanding and building community spirit. Participants engaged in joint workshops and discovered so much common ground that they were able to produce a heartwarming stage show at the Old Sorting Office theatre. The success of this event inspired a repeat performance later in the year, where both groups reunited to commemorate Remembrance Day, sharing memories and songs in a moving performance viewed by the whole school. We are deeply grateful to the staff and pupils of St. Osmund's for this initiative, which not only highlighted shared experiences across generations but also strengthened community bonds.

Each week, the theme of "intergenerational connections" comes to life at our ever-popular games night. It is hosted by St. Paul's Junior school and brings together enthusiastic students and FiSH members in surprisingly fierce competition. This fantastic project undoubtedly helps build understanding and rapport between generations. We are immensely grateful to St. Paul's and their dedicated staff for their support and generosity in making this venture possible.

I would like to thank our volunteers for their unwavering support for FiSH. They respond to hundreds of calls for help with transport, deliveries, shopping activities, baking, befriending, and much more. Our volunteers provide essential services and companionship to the isolated and lonely and we are indebted to them. The trustees and staff look forward to thanking them in person at our next volunteers' party.

I would also like to thank our donors, 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, St Paul's Junior School, Matthews Wrightson Charity Trust, Home Instead, and Kaye Pemberton Charitable Trust have supported our work for many years. In addition to these donors, FiSH benefited from the generosity of local businesses, schools, churches, donors and young entrepreneurs such as the Battersby Brothers from Barnes and Tom and Sonny from East Sheen, who donated a percentage of every Christmas tree they sold.

FiSH operates through the hard work and diligence of our staff. I, and my fellow trustees, thank Arlene, Liz, Deborah and Sally for their dedication and good humour in what can often be a stressful environment. I would also like to welcome Laura to the team.

Last year we achieved an unexpected surplus due to a donation from a local educational establishment, a material legacy and a significant number of donations from individuals and local businesses. Expenditure remained well controlled despite the high level of inflation in the economy. This year, we are taking steps to increase our fundraising, particularly as we need to replace another of our minibuses and cover the related costs of our accessible transport fleet. We do not know how successful our fundraising will be; consequently, in our 2024/25 budget we have anticipated a deficit that may need to be met from reserves.

In my first year as Chair, I have witnessed firsthand the tremendous effort our staff, volunteers and trustees contribute to keeping FiSH thriving. The results of surveys of our members, volunteers and accessible transport services have been particularly reassuring, clearly demonstrating the high value placed on our work and the satisfaction with our achievements. I am pleased, although not surprised, that our volunteers find fulfilment in their roles. Additionally, our FiSH minibuses are recognised as an essential service in both the local and wider communities. Thank you all for your dedication and hard work.



Richard Williams  
5th June 2024

## **ANNUAL REPORT OF THE TRUSTEES**

### **for the year ended 31 March 2024**

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 2024 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 Company Members of the Charity (and where the trustees make an appointment that person is subject to reappointment by the Company 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 2023 the board reviewed the system of working parties. 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 2024, six trustees had a relevant Barnes connection and three 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 2024 the Board of Trustees held four meetings (2023; four meetings). 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 Board of Trustees.

The Charity works closely with other local organisations, in particular Age UK Richmond in relation to delivery of Richmond Council's Community Independent Living Scheme (CILS) and activities at Barnes Green Centre. Additionally, we work with Richmond and Kingston Accessible Transport ("RaKAT") for accessible minibus transport services. The Charity also has mutually beneficial relationships with similar local charities, some of which regularly hire our accessible buses for their activities.

As at 31 March 2024 the Charity employed five staff members, three of whom work part time. RaKAT provides the services of three part-time accessible bus drivers who support our operations. FiSH also recruits volunteer minibus drivers who receive appropriate training by RaKAT to support the Charity's wide range of services. (The relationship with RaKAT is explained further in note 4 to the accounts). In total 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 residents 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.

## **REVIEW OF ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR**

We continued to run the Helpline for five mornings a week, offering advice as well as practical help. Over 3,800 helpline jobs were assigned to our volunteers during the year, slightly fewer than last year to reflect the reduction in shopping requests, although these still represent 35% of overall requests.

**FiSH buses undertook 6,961 passenger journeys, an increase on 2022/23 (6,297). This reflects greater participation in activities, for example for early onset dementia. Our outings and shopping bus are extremely popular.**

**Volunteers undertook 3,033 transport requests in their own vehicles, driving a total of 12,900 miles (11,600 22/23). There was an increase of 1,000 miles to hospitals, reflecting a reduction in hospital transport services**

**Volunteers also undertook 1,279 personal shopping deliveries (1,534 in 22/23)**

**FiSH Helpline volunteers and helpline operator volunteers together gave over 4,400 hours of their time over the year to fulfil requests**

Note this does not include volunteer time given for other events or activities or for bus driving and escorting, befriending, cake-making, helping with bridge, pub lunches, serving teas, and helping and supporting at all our many events and activities.

Our membership grows through direct contact (often by relatives) and new referrals from medical professionals, health and social services, as well as Ruils, Age UK and the Alzheimer's Society.

## **PLANS FOR THE FUTURE**

In accordance with the Strategic Plan reapproved by the trustees during the year, we continue 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

economic position will continue to be uncertain and may require any future deficit to be met from reserves.

The trustees have prioritised fundraising to meet the requirements of both our forecast deficit and a new minibus. The trustees do not currently have plans to reduce our valuable services, but we keep this under regular review.

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 in the process of reviewing its Community Independent Living Services (CILS). 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 £258,363 (2023: £201,279) with the result that, after total costs of £221,512 (2023: £215,239), there was a surplus of £36,851 (2023: a deficit of £13,960). FiSH incurs no rental charges; rent due to Age UK is reimbursed by London Borough of Richmond upon Thames.

The decision was made during the year to order a new bus, in accordance with the bus replacement policy. With an expected total cost of £88,119, a deposit of £21,319 has been paid and a creditor raised for the remaining amount due of £66,800.

As a result of this, at 31 March 2024, total reserves amounted to £161,895 (2023: £213,163) all of which are unrestricted.

### **Items to note:**

- Staffing costs were lower than anticipated reflecting the timing of the recruitment of our new Administrative Assistant
- It was FiSH's 60<sup>th</sup> anniversary year and we benefited from a generous donation from a local institution and significantly higher individual donations which together contributed £156,074 (2023 £104,792)
- FiSH Sheen Open Gardens event was held on a wonderfully sunny and warm day which contributed £16,341 (2023: £4,471).

### **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

- 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 while maintaining appropriate reserves and provisions in line with existing policies, changing circumstances, and its expectations on fundraising.

Trustees regularly review and update the reserves policy of FiSH to reflect both the general economic situation and FiSH's particular circumstances. FiSH is 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.

Trustees consider that FiSH 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. The trustees acknowledge that FiSH may need to budget a shortfall in the short to medium term and are taking steps to secure further sources of funding.

FiSH has ordered and expects delivery of a new minibus in 2024. Without additional funding, the new minibus will consume most of the designated bus reserve that has been accrued. Trustees are seeking additional funding options to finance the next replacement bus.

The current policy of maintaining a designated bus reserve to finance the replacement of minibuses, which has been funded annually at a rate of £20,000, has been paused by the Board. This shift in policy aims to reflect the reality of current finances and to optimise funding opportunities for the essential replacement of minibuses, which are crucial for the Charity's activities.

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
General Reserve	156,797	119,946
Designated Reserve - minibus replacement	5,098	93,217
<b>Total unrestricted Reserves</b>	<b>161,895</b>	<b>213,163</b>

£66,800 is due on delivery of a new minibus towards the end of 2024. FiSH has not committed any other 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
- 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 5 June 2024 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 2024**

#### **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  
5 June 2024

**STATEMENT OF FINANCIAL AFFAIRS**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**for the year ended 31 March 2024**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Income</b>				
Grants and donations	151,074	5,000	156,074	104,782
Local authority grant	25,332	-	25,332	28,163
Legacies	12,529	-	12,529	28,744
Events & activities	39,975	-	39,975	24,930
Transport	5,033	-	5,033	4,577
Sundry other income	19,420	-	19,420	10,083
	253,363	5,000	258,363	201,279
<b>Expenditure</b>				
Employment	137,952	-	137,952	140,541
Transport	18,746	-	18,746	16,037
Marketing	345	-	345	-
Events & activities	32,034	5,000	37,034	27,065
General administration	27,435	-	27,435	31,596
	216,512	5,000	221,512	215,239
Net incoming resources	36,851	-	36,851	(13,960)
Cost of new bus, deposit paid and balance due	(88,119)	-	(88,119)	-
Reserves brought forward	213,163	-	213,163	227,123
<b>Reserves carried forward</b>	<b>161,895</b>	<b>-</b>	<b>161,895</b>	<b>213,163</b>

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 19 form part of these financial statements.

**BALANCE SHEET**  
as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
<b>Current assets</b>					
Cash		277		93	
Bank Balances		221,202		211,250	
Debtors	5	15,073		14,294	
		<u>236,552</u>		<u>225,637</u>	
<b>Current liabilities</b>	6				
Balance due on new bus		66,800		-	
Creditors		7,857		12,474	
		<u>74,657</u>		<u>12,474</u>	
<b>Net current assets</b>			161,895		213,163
<b>Total net assets</b>			161,895		213,163
<b>The funds of the Charity</b>					
Unrestricted	2		161,895		213,163
<b>Total Charity funds</b>			<b>161,895</b>		<b>213,163</b>

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 5 June 2024 and signed on its behalf by:



Richard Williams  
Trustee



Anne Raikes  
Trustee

The notes on pages 16 to 19 form part of these financial statements.

## **NOTES TO THE FINANCIAL STATEMENTS**

### **for the year ended 31 March 2024**

#### **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**

Rent for the use of Barnes Green Centre is paid quarterly in advance. This is then reimbursed by Age UK which has itself received a grant for this from the London Borough of Richmond upon Thames.

##### **(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 2024, 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.

During the year, the Charity committed £88,119 to the purchase of a new bus as a replacement for one of the three buses that RaKAT currently own and operate exclusively on behalf of FiSH. The initial cash payment of £21,319 was made in 2023/24 and the outstanding balance (£66,800) is due in 2024/25.

The accounting values of the three buses are treated as restricted funds in the RaKAT CT accounts and there is a formal agreement between FiSH and RaKAT CT covering their cooperation. Should the agreement between the two parties come to an end, the ownership of the buses would be transferred to FiSH.

#### **(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**

	<b>Balance at 1 April 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Creditor for bus £</b>	<b>Balance at 31 March 2024 £</b>
<b>Restricted Funds</b>					
Retro cafes	-	5,000	(5,000)	-	-
	-	5,000	(5,000)	-	-

<b>Unrestricted Funds</b>					
Free Reserve	119,946	258,363	(221,512)		156,797
Designated bus Reserve	93,217	-	(21,319)	(66,800)	5,098
	213,163	258,363	(242,831)	(66,800)	161,895
<b>Totals</b>	213,163	263,363	(247,831)	(66,800)	161,895

### 3. Restricted Funds

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

### 4. Designated Reserves are in respect of replacement minibuses

FiSH may allocate part of its Unrestricted Funds to cover the cost of replacing its wheelchair adapted buses as they reach the end of their useful life. During the year, the Charity committed £88,119 to the purchase of a new bus as a replacement for one of the three buses that RaKAT currently own and operate exclusively on behalf of FiSH. The initial cash payment of £21,319 was made in 2023/24 and the outstanding balance (£66,800) is due in 2024/25.

The accounting values of the three buses are treated as restricted funds in the RaKAT CT accounts and there is a formal agreement between FiSH and RaKAT CT covering their co-operation. Should the agreement between the two parties come to an end, the ownership of the buses would be transferred to FiSH.

### 5. Debtors

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b>Debtors</b>		
Due in respect of shopping carried out by volunteers	382	1,002
Gift Aid recoverable	6,000	5,000
Due from Local authority	8,691	8,292
<b>Total Debtors in Balance Sheet</b>	<b>15,073</b>	<b>14,294</b>

### 6. Current Liabilities

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b>Creditors</b>		

Balance due on new bus, payable by the end of 2024	66,800	-
Sundry accruals	4,718	7,818
HMRC	2,880	4,233
NEST pension contributions	259	423
<b>Total Creditors in Balance Sheet</b>	<b>7,857</b>	<b>12,474</b>

## 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 £136,248 (2023 - £138,497).

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.

## 8. Staff numbers

	2024	2023
Management Staff	1	1
Administrative Staff	4	4
<b>Total staff</b>	<b>5</b>	<b>5</b>

Included in the above numbers 2 (2023: 2) 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 £1,704 (2023 £2,044).

## 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 Company Members of the Charity is limited to £1. At the date of the financial statements there were 71 Company Members.