



# 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 2025**

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## **COMPANY INFORMATION**

### **for the year ended 31 March 2025**

#### **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    |                      |
| Sue Nix            | Vice Chair           |
| Melanie L Payne    |                      |
| Sue Preston        | Retired 23 July 2024 |
| Anne Raikes        | Treasurer            |
| Kate Rennoldson    |                      |
| Cheng Yoe          |                      |

#### **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

Our volunteers often tell me that they get more out of volunteering for FiSH than they put in.

I can honestly say, as I settle into my tenure as Chair, that the same applies to me. It's not just that I feel honoured and privileged to hold this position, which I do, but I enjoy it immensely too!

This year, we have been spending time working on a new strategic review for FiSH. The current Strategic Plan, which was reapproved by the Board of Trustees in December 2023, runs until May 2025. A new five-year plan, to reflect our operational goals and future needs, has been written and approved in principle by the trustees. It will run from 2025 – 2030. Our strategic objectives remain substantially as written in the previous plan, and the key external factors are still very much relevant. The demographic challenges seem clear: the number of older people in Richmond is projected to increase significantly, in line with the national picture. At the same time the increase in dementia cases among those aged 65 and over in the borough is projected to rise sharply – by almost 60% in the next 15 years - according to the London Borough of Richmond upon Thames,

With people living longer and often with chronic or multiple conditions, this is deemed likely to drive an increase in demand for our services.

What we do know for sure is that because our services continue to be in ever greater demand and, with the support and help of our wonderful volunteers, FiSH will remain relevant, and at the heart of the community we have served for over 60 years.

As you will know if you're familiar with FiSH, our vision is to inspire a caring community where older people live fulfilling, independent lives in their own homes for as long as possible. We aim to combat loneliness and social isolation in Barnes, Mortlake and East Sheen by connecting our community through a volunteer network that offers friendship, practical assistance and support.

In short, it's called neighbourhood care. And it matters. Not just for those benefitting directly, but for friends, family, carers and everyone in the community.

## ANNUAL REVIEW

This year, demand for our services has remained consistently high. The FiSH team, along with our bus drivers and volunteers, have once again produced a huge number and variety of events and outings, a mix of the familiar and the new. I'd like to list our regular services here:

- **Accessible bus transport:** Our 3 buses and our transport team are crucial to the running of FiSH and very few of our activities would happen without them. Our 4 staff drivers, 12 volunteer drivers and 25 volunteer bus escorts help to run weekly group shopping trips, regular group outings, plus transport to FiSH activities at Barnes Green Centre and other venues. We also hire out our buses regularly to many other local groups, together with one of our volunteer drivers.

- **Telephone helpline:** Run by our volunteers and available every weekday, members can call to request volunteer-assistance with transport to FiSH events, activities, medical and other appointments. Also shopping, errands, IT help, gardening and more.
- **Social and therapeutic activities:** Meet up Monday, Tuesday Talks, FiSH choir, exercise classes, bridge group, Parkinson's group including pub lunches and boat trips, plus activities for those with early-stage dementia including Picassos in the Park art therapy, Singing for the Brain and Retro Club.

Interest in activities designed for people living with early-stage dementia continues to grow, mirroring national trends and those within our borough. *Picassos in the Park*, our weekly art therapy session, remains a highlight. The sessions have inspired wonderful artwork and offered members an opportunity for expression and connection. This year we were thrilled that artwork by FiSH members formed part of a new mural at Barnes Railway station highlighted by our local MP. Similarly, *Singing for the Brain* is regularly at full capacity, and these musical afternoons have filled our centre with energy and laughter, becoming an established favourite in the FiSH weekly schedule. At this point, I'd like to thank Carl Speck, our inspirational musical director, as he leaves to pursue a new career. We will be appointing a new musical director in the coming weeks. The *Retro Club* in East Sheen continues to offer a nostalgic and welcoming space, where members come together to share memories over tea served in vintage china. This year, we also held several special dementia concerts in partnership with the Harrodian School Choir and the Barnes Music Festival.

We have become increasingly aware of the need to support unpaid carers. Those who attend our singing and art therapy often tell us how much they enjoy being part of it, and that it can provide a break for them too. We expanded our support for carers this year by holding a carers' afternoon with tea, a lovely walk around Barnes Pond and a chance for them to share their experiences with each other. We hope this will become a tradition as it proved to be a big success.

Our *FiSH News* magazine continues to be eagerly awaited. It serves not only as a source of information but also as a prompt for members to book quickly onto new events and outings. Transport remains a vital part of our operations, our accessible buses enabling members to participate in activities and outings.

Highlights of this year's special outings programme included accessible bus trips to reminiscence workshops at Holly Lodge, Brooklands Motor Museum, The Rose Theatre, private screening of *The Wizard of Oz* at the Olympic, Isabella Plantation and art galleries. Also, Uber boat trips to Greenwich and Tate Modern, plus a particularly successful INS Nature workshop where members made seed balls.

Our weekly *Tuesday Talks* meetings remain very well-attended, with guest speakers covering a diverse range of topics—from how to look out for scams, Thames hidden rivers and London in the swinging 60s!

This year also saw the continued success of Common Ground, an intergenerational project linking FiSH members with pupils from St. Osmund's Primary School. The project brought together participants aged 8 to over 100 through shared workshops and storytelling, culminating in another collaborative production at the Old Sorting Office Theatre, entitled

"Spring is Sprung". Our thanks go to Jessica Morriss, the facilitator of the project and the staff and students of St. Osmund's for their commitment to building meaningful connections across generations.

Intergenerational relationships have also flourished through our long-held **Games Afternoons**, weekly at St. Paul's Junior School. This lively event sees students and FiSH members come together for friendly competition, laughter, and mutual learning. We are extremely grateful to St. Paul's for their ongoing support of this important initiative.

Our Open Gardens afternoon 2024 was based in Barnes. We were exceptionally lucky with the weather and had a fabulous afternoon, which included Pimm's, cream teas and live music around Barnes Green Centre. It was a perfect day, and we would like to thank our garden owners, our volunteers (over 100) and those who came to visit the gardens (over 1,000) for their incredible support. During the year we continued to work together with Barnes community gardeners to tackle the (sometimes) very overgrown gardens of FiSH members.

Our work is only possible thanks to our dedicated team of volunteers, whose tireless efforts underpin so much of what we do. The trustees and staff look forward to thanking them personally at our next volunteers' celebration.

We are also enormously grateful to our donors and supporters, whose contributions enable FiSH to deliver such a broad and meaningful programme of work. Our sincere thanks to: The Mercers Charitable Foundation, The Barnes Fund, Richmond Foundation, Friends of Barnes Hospital, The Inman Charity, St Paul's Junior School, The Matthews Wrightson Charity Trust, The Woodroffe Benton Foundation, Home Instead, The Victoria Foundation and Kaye Pemberton Charitable Trust for their ongoing support. We're also inspired by the local community's support—from churches, schools, and businesses to young entrepreneurs such as the Battersby Brothers of Barnes and Tom and Sonny from East Sheen, who once again donated a portion of their Christmas tree sales to FiSH. We were also delighted to be chosen as the Roehampton Club Golf Captains' charity of the year and thank them for the opportunity to seek not only donations but also new volunteers.

I, and my fellow trustees, would also like to thank our staff - Arlene, Liz, Deborah, Sally and Laura - for their incredible hard work, enthusiasm, diligence and good humour. We are indebted to them.

Finally, as we reflect on this past year, we do so with immense pride in what has been achieved and deep appreciation for everyone – members, staff, bus drivers, volunteers and supporters – who make FiSH the vibrant, caring organisation it is.



Richard Williams  
4th June 2025

## **ANNUAL REPORT OF THE TRUSTEES**

### **for the year ended 31 March 2025**

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 2025 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. The board meets four times a year and holds an Annual General Meeting (AGM). Committees meet between these times. The current committees are: Finance, Funding

and Transport. For Governance, HR and Risk, leading trustees have been appointed drawing on the key skills of the appropriate trustees.

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 2025, six trustees had a relevant Barnes connection and two had 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 2025 the Board of Trustees held four meetings (2024: 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 of 31 March 2025, the Charity employed five staff members, three of whom work part-time. RaKAT provides the services of four 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**

Calls to our helpline remained high. As a result, over 3,800 jobs were assigned to volunteers. Most helpline jobs involve the combination of – at the very least - the helpliner who coordinates the job, a volunteer and the member making the request, but often also includes a member of staff and a bus driver too when needed.

**FiSH buses undertook 8,548 passenger journeys (6,961 23/24) an increase of over 20%. This reflects both greater participation in FiSH activities and greater use of our fleet by other charities.**

**Attendance at Singing for the Brain was up to 2,020 (1,528 2023/24) and the Parkinson's group was up over 25% reflecting the increasing demand for vital services for those in our community with age-related conditions.**

**Volunteers continue to undertake crucial shopping deliveries 1,178 (1,279 2023/24). This steady level of support remains very important for members who are unable to shop independently.**

**Volunteers undertook 3,038 transport requests in their own vehicles (3,033 2023/24), driving an estimated 13,200 miles.**

**FiSH Helpline volunteers and helpline operator volunteers together gave over 4,100 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, 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 remain 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 continued to prioritise fundraising to meet the requirements of both our forecast deficit and to ensure that our minibus fleet remains current. 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").

In December 2024, the Council, following a review, confirmed to AGE UK, the lead manager for CILS, that funding will continue at current levels with uplifts in line with CPI for an initial 5.5 years from November 2025, with allowable extensions up to a maximum of 10.5 years.

## **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 £240,389 (2024: £258,363) with the result that, after total costs of £237,305 (2024: £221,512), there was a surplus of £3,084 (2024: £36,851). 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 2024 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 was paid that year and the balance due of £66,800 is expected to be paid in early June 2025.

As a result of this, at 31 March 2025, total reserves amounted to £164,979 (2024: £161,895) all of which are unrestricted.

### Items to note:

- Costs generally, including staff costs, were higher, reflecting increased inflation experienced.
- After the success of last year's 60<sup>th</sup> anniversary year, donations were down, but nevertheless together contributed £139,389 (2024: £156,074)
- FiSH benefited in March 2025 from a legacy in excess of £10,000.
- FiSH Barnes Open Gardens event happily was held on a glorious day and raised £15,802 after costs (2024: £16,341).

### 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
- 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 ordered a new minibus in 2023 but delivery has been delayed and is now expected in June 2025. This consumed most of the designated bus reserve that had been accrued. Trustees are seeking additional funding options to finance the next replacement bus.

|  | <b>2025</b> | <b>2024</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |
| General Reserve                          | 159,881     | 156,797     |
| Designated Reserve - minibus replacement | 5,098       | 5,098       |
| Total Unrestricted Reserves              | 164,979     | 161,895     |

£66,800 remains due on delivery of a new minibus towards the middle of 2025. 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 4 June 2025 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 2025**

#### **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  
4 June 2025

**STATEMENT OF FINANCIAL AFFAIRS**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**for the year ended 31 March 2025**

|   | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|---|-------------------------------------|-----------------------------------|-------------------|-------------------|
| <b>Income</b>                                 |                                     |                                   |                   |                   |
| Grants and donations                          | 124,809                             | 5,000                             | 129,809           | 156,074           |
| Local authority grant                         | 25,809                              | -                                 | 25,809            | 25,332            |
| Legacies                                      | 16,112                              | -                                 | 16,112            | 12,529            |
| Events & activities                           | 41,895                              | -                                 | 41,895            | 39,975            |
| Transport                                     | 7,495                               | -                                 | 7,495             | 5,033             |
| Bank interest received                        | 9,529                               | -                                 | 9,529             | 8,943             |
| Sundry other income                           | 9,740                               | -                                 | 9,740             | 10,477            |
|   | <b>235,389</b>                      | <b>5,000</b>                      | <b>240,389</b>    | <b>258,363</b>    |
| <b>Expenditure</b>                            |                                     |                                   |                   |                   |
| Employment                                    | 148,021                             | -                                 | 148,021           | 137,952           |
| Transport                                     | 25,462                              | -                                 | 25,462            | 18,746            |
| Marketing                                     | 135                                 | -                                 | 135               | 345               |
| Events & activities                           | 34,084                              | 5,000                             | 39,084            | 37,034            |
| General administration                        | 24,603                              | -                                 | 24,603            | 27,435            |
|   | <b>232,305</b>                      | <b>5,000</b>                      | <b>237,305</b>    | <b>221,512</b>    |
| Net incoming resources                        | 3,084                               | -                                 | 3,084             | 36,851            |
| Cost of new bus, deposit paid and balance due | -                                   | -                                 | -                 | (88,119)          |
| Reserves brought forward                      | 161,895                             | -                                 | 161,895           | 213,163           |
| <b>Reserves carried forward</b>               | <b>164,979</b>                      | <b>-</b>                          | <b>164,979</b>    | <b>161,895</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 18 to 22 form part of these financial statements.

**BALANCE SHEET**  
as at 31 March 2025

|                                 | Note | 2025           |                | 2024           |                |
|---------------------------------|------|----------------|----------------|----------------|----------------|
|                                 |      | £              | £              | £              | £              |
| <b>Current assets</b>           |      |                |                |                |                |
| Cash                            |      | 405            |                | 277            |                |
| Bank Balances                   |      | 227,097        |                | 221,202        |                |
| Debtors                         | 5    | 15,937         |                | 15,073         |                |
|                                 |      | <u>243,439</u> |                | <u>236,552</u> |                |
| <b>Current liabilities</b>      | 6    |                |                |                |                |
| Balance due on new bus          |      | 66,800         |                | 66,800         |                |
| Creditors                       |      | 11,660         |                | 7,857          |                |
|                                 |      | <u>78,460</u>  |                | <u>74,657</u>  |                |
| <b>Net current assets</b>       |      |                | 164,979        |                | 161,895        |
| <b>Total net assets</b>         |      |                | 164,979        |                | 161,895        |
| <b>The funds of the Charity</b> |      |                |                |                |                |
| Unrestricted                    | 2    |                | 164,979        |                | 161,895        |
| <b>Total Charity funds</b>      |      |                | <b>164,979</b> |                | <b>161,895</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 4 June 2025 and signed on its behalf by:

Richard Williams  
Trustee

Anne Raikes  
Trustee

The notes on pages 18 to 22 form part of these financial statements.

## **NOTES TO THE FINANCIAL STATEMENTS**

### **for the year ended 31 March 2025**

#### **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 2025, 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 ended 31<sup>st</sup> March 2024, 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 2025/26.

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 the bank is held in bank current accounts to which the Charity has immediate access.

**2. Analysis of movement in Funds**

|                         | <b>Balance at<br/>1 April 2024<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Creditor<br/>for bus<br/>£</b> | <b>Balance<br/>at 31<br/>March<br/>2025<br/>£</b> |
|-------------------------|--|---------------------|--------------------------|-----------------------------------|---|
| <b>Restricted Funds</b> |  |                     |                          |                                   |   |
| Retro cafes             | -  | 5,000               | (5,000)                  | -                                 | -   |

|                           |         |         |           |   |         |
|---------------------------|---------|---------|-----------|---|---------|
|                           | -       | 5,000   | (5,000)   | - | -       |
|                           |         |         |           |   |         |
| <b>Unrestricted Funds</b> |         |         |           |   |         |
| Free Reserve              | 156,797 | 235,389 | (232,305) | - | 159,881 |
| Designated bus Reserve    | 5,098   | -       | -         | - | 5,098   |
|                           | 161,895 | 235,389 | (232,305) | - | 164,979 |
|                           |         |         |           |   |         |
| <b>Totals</b>             | 161,895 | 240,389 | (232,305) | - | 164,979 |

### 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 2023/24, 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 payment of the outstanding balance (£66,800) has been delayed until the delivery of the bus.

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

|                                       | 2025<br>£     | 2024<br>£     |
|---------------------------------------|---------------|---------------|
| <b>Debtors</b>                        |               |               |
| Estimated Gift Aid recoverable        | 6,500         | 6,000         |
| Due from Local authority              | 8,858         | 8,691         |
| Sundry debtors                        | 579           | 382           |
| <b>Total Debtors in Balance Sheet</b> | <b>15,937</b> | <b>15,073</b> |

## 6. Current Liabilities

|   | 2025<br>£     | 2024<br>£     |
|---|---------------|---------------|
| <b>Creditors</b>                            |               |               |
| Balance due on new bus, payable by mid 2025 | 66,800        | 66,800        |
| Sundry accruals                             | 7,732         | 4,718         |
| HMRC  | 3,588         | 2,880         |
| NEST pension contributions                  | 340           | 259           |
| <b>Total Creditors in Balance Sheet</b>     | <b>78,460</b> | <b>74,657</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 £146,212 (2024: £136,248).

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

|                      | 2025     | 2024     |
|----------------------|----------|----------|
| Management Staff     | 1        | 1        |
| Administrative Staff | 4        | 4        |
| <b>Total staff</b>   | <b>5</b> | <b>5</b> |

Included in the above numbers 3 (2024: 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 £1,809 (2024: £1,704).

## **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 48 Company Members.