

YORKSHIRE DALES RIVERS TRUST
A COMPANY LIMITED BY GUARANTEE
Report and Financial Statements
for the year ended 31 March 2022

Charity number: 1107918
Company registration number: 5220147

Yorkshire Dales Rivers Trust

Report and Financial Statements for the year ended 31 March 2022

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Report and Financial Statements for the year ended 31 March 2022

Trustees who served during the period

Dr Stephen Axford

Amanda Brown (appointed 6 December 2021)

Robert Brown (Joint chairman)

Mark Facer (Treasurer)

Tango Fawcett (appointed 6 December 2021)

Christopher Kerr (appointed 6 December 2021, resigned 16 October 2022)

James Roberts (Joint chairman)

Christopher Ryder

Registered Office

8 Kings Court
Pateley Bridge
Harrogate HG3 5JW

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Independent Examiner

Armstrong Watson Audit Limited
York House
Thornfield Business Park
Northallerton
DL6 2XQ

Yorkshire Dales Rivers Trust

Trustees Report

The Trustees present their report and financial statements for the financial year ended 31 March 2022.

Structure Governance and Management

The Yorkshire Dales Rivers Trust (the Trust) is a registered charity and constituted as a company limited by guarantee and hence the Trustees of the charity are directors of the Company for the purposes of the Companies Act. The governing documents for the Trust are the Articles and Memorandum of Association which have been filed at Companies House.

The Trust is affiliated with the Rivers Trust. The Trustees are recruited by recommendation from existing Trustees and members and undertake appropriate training.

The day-to-day operations are delegated by the Trustees to the Director who liaises regularly with the Trustees and in particular the Chairman and Treasurer. The Director reports on a formal basis to the Trustees at Board meetings, which are held quarterly.

Objectives and Activities

The aim of the Trust

The aim of the Trust is to secure the conservation, protection, rehabilitation and improvement of rivers, streams, water courses, water impoundments, banksides, and tributaries, catchment areas of the rivers Ure, Swale, Nidd and Wharfe (the Rivers) for the benefit of the public. The Trust seeks to achieve this aim by using a holistic strategy that uses the process of "Identify – Improve – Sustain" to address all issues affecting the catchment.

In achieving this strategy, the Trust has set the following objectives:

1. Undertake and support annual monitoring, investigation, and research activities to identify and quantify issues and impacts that affect the catchment areas.
2. Collate evidence from objective 1 to prioritise and deliver an annual restoration and improvement programme of activities across the catchment.
3. Wherever possible to influence and encourage partners delivering activities within the catchment to undertake actions in partnership to deliver improvements to the Rivers.
4. To continuously engage and educate all communities, stakeholders, and interest groups to address wider issues and ensure improvements are maximised and sustained.

Delivery objectives

In delivery of the objectives, YDRT employs a team of dedicated, experienced and highly qualified employees. The skills and experience of the Trust reflect the holistic strategy, and the Trust is committed to continually developing the employees through external and internal training and providing opportunities to work on different projects so as to provide broad involvement in the Trust's activities.

Volunteers

YDRT relies upon the support of volunteers for a range of activities, including tree planting, fencing, river clean-ups, surveying and monitoring, education activities and administration

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and technical support (including website maintenance and design work). YDRT would like to express its sincere gratitude for all the work undertaken by its volunteers.

Achievements and Performance

Enable

After a period of almost a year without a CEO – albeit with Dr Marie Taylor doing an excellent job of leading the Trust in the interim – the Trustees were pleased to appoint David Middlemiss to the post in spring 2021. As well as providing stability David's leadership experience in both the corporate and charitable sectors has helped the Trust to overhaul its structures and administrative processes, vital for an organisation needing to consolidate and lay the groundwork for future expansion. Marie Taylor as Operations Director has continued to be the lynch-pin of conservation delivery as the Trust has continued to evolve and expand its projects on the ground.

New appointments during the period include a Farming and Conservation Officer (Abigail Mace), Tees and Swale diffuse pollution project manager (Tim Longstaff), Project officer (Eleri Pritchard) and Assistant Project Officer (Fern Wilkinson) building a new look team of 10 in total with a fantastic range of expertise and experience. The Trust was sorry to see the departure of Jack Hirst as Farming Officer but were glad that his new career with the Woodland Trust will see him remain active in the conservation sector. Other departures included Conor Scholey and Helena Thornton.

Trustees joining during the year were Tango Fawcett and Amanda Brown; there were no trustee departures.

The ongoing improvement of the Trust's financial systems has been ably led by the Treasurer alongside the Finance Officer and CEO. The year also saw the roll out of the Asana system across YDRT, a new task and project management tool to aid workflow and management in a team that is hybrid working across a wide geographic area. An updated staff handbook is being produced along with a new, more easily digestible format for financial reports.

Improve and Protect

During FY 21/22, YDRT had a portfolio of 18 projects, working with a range of partners including Yorkshire Water, Environment Agency, National Trust, Yorkshire Dales National Park and the Coal Authority to name a few. YDRT staff worked to deliver a range of benefits throughout the catchments, where key achievements included:

- Planting 2,250 Trees
- Improving 2 km of River
- Enlisting over 500 volunteer hours
- Engaging with 520 children
- Working with 17 farms

Whilst the impressive breadth of YDRT's project delivery is too much to include it all here, here are a few highlights from key projects. The iWharfe project has continued to work with community groups along the river Wharfe. Water quality sampling investigations were carried out by volunteers which focused on the upper Wharfe and key recreational bathing spots at 34 individual sites. The success of the previous year's project – a model of citizen science, combining public volunteering with scientific rigour to produce effective and influential data - led to new funding from the Environment Agency and Yorkshire Water, enabling the roll out of new eDNA monitoring techniques. Staff have also carried out site visits, scoping up opportunities to support landowners and farmers to improve watercourses.

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The Keeping Ure River Cool project – supported by funding from the Yorkshire Dales National Park Authority – produced a strategic plan to identify and prioritise areas for riparian tree planting along the River Ure. The initial phase of the project has delivered nearly 1km of fencing in the Upper Ure Catchment, helping to protect newly planted trees and create valuable new wildlife habitat.

The Rivers in Elmet project continued to work with six farms during the year, scoping works to tackle excess sediment, nutrient loading and habitat modifications in five waterbodies. On the ground the project delivered hedge planting and leaky dam building within the Thorner Beck catchment, with the involvement and support of over 50 volunteers.

Collaborate

The two catchment partnerships that YDRT is funded by Defra to host and co-ordinate went from strength to strength, with the multiple partners working collaboratively to deliver an impressive 33 projects across the geographical area. The unexpected but very welcome windfall of a £25,000 enforcement undertaking has helped support partnership working within the Foss catchment and the Lower Ouse for a period of a year.

Other achievements during the year included the Dales to Vale Rivers Network (DVRN) submitting a collective response to the government's River Basin Management Plan consultation, and engaging with Water Resources North – a group comprising water companies and others that coordinates water resources planning for Yorkshire and the North East – to understand and help shape their ambitions for supporting environmental improvements in the catchments. Work is also ongoing with Yorkshire Water to identify targeted areas of work and support in relation to Ofwat's 2024 Price Review (PR24). The DVRN webpage has been redesigned and updated Catchment Management Plans produced.

Engage

As the country emerged from Covid era lockdowns, the recommencement of volunteer events saw activities held in Bishopdale and along the River Wharfe, with important catchment-wide training provided in Invasive Non Native Species (INNS) identification and surveying. During the period YDRT continued to engage with over 100 individual volunteers. Getting back into schools post-Covid has been a challenge but we're delighted that Catherine Mason has once again been able to take our mobile education unit on the road again, successfully delivering the Trust's education programme to eleven schools.

YDRT's second online auction raised nearly £5,000 for the Trust's conservation work in December – a great fund-raising effort in a challenging economic period. Our thanks to Tenants of Leyburn for hosting the auction.

Future

After the great changes – and existential threats – of the Covid era it has been a relief for everyone within the Trust team to see things return to something approaching normality again. The stability of the period has seen us increase revenue, expand organisational head count and take on a larger portfolio of conservation project work. To ensure a stable platform for continued growth, the organisation will continue to consolidate its financial systems and begin the process of restructuring its conservation delivery. Growing the Trust's non-restricted funds to reduce its reliance on time-limited grant funding (a perennial challenge for all NGOs) remains a strong focus.

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For the Trustees, there is a genuine appetite to increase the breadth and representation of Board members and to ensure that the governance of the charity is comprehensively reviewed and fit for purpose, acting on the recommendations of the Governance Review completed before the pandemic struck.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities.

Financial activities

As at 31 March 2022 the charity had net assets of £191,370 of which £25,951 were unrestricted funds. Operationally the charity met its planned financial objectives for the period with the resultant position in line with the budget projections.

The Trust does not operate any endowment funds

Reserves policy

The Trust holds reserves to ensure adequate funding for the continuation and completion of current projects and to fund planning of future projects.

Statement of Trustees' Responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the company for that period.

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 judgements 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 keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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In so far as the Trustees are aware:

- There is no relevant information of which the company's independent examiner is unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

This report was approved by the Trustees on 16th November 2022 and signed on their behalf by:



Jamie Roberts

Joint Chairman

Yorkshire Dales Rivers Trust

Independent Examiner's Report to the trustees of Yorkshire Dales Rivers Trust

I report on the financial statements of the charity for the year ended 31 March 2022 which are set out on pages 8-18.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as 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:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Armstrong Watson *Audit Limited*

Simon Turner
Norm Upton

SA Turner
30-11-2022

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Statement of financial activities for the year ended 31 March 2022

	notes	Unrestricted funds	Restricted funds	Total	2021
Income					
Voluntary income	2	4,374	0	4,374	4,312
Charitable activities	2	1,065	403,295	404,360	625,924
		<u>5,439</u>	<u>403,295</u>	<u>408,734</u>	<u>630,236</u>
Expenditure					
Charitable activities	3	33,498	394,728	428,226	727,166
Governance costs	3	1,200	0	1,200	1,800
		<u>34,698</u>	<u>394,728</u>	<u>429,426</u>	<u>728,966</u>
Net income/(expenditure)					
before tax in the period		-29,259	8,567	-20,692	-98,730
Transfers between funds					
		0	0	0	0
Net movement in funds					
		-29,259	8,567	-20,692	-98,730
Reconciliation of funds					
Funds brought forward		55,210	156,852	212,062	310,792
Funds carried forward		<u>25,951</u>	<u>165,419</u>	<u>191,370</u>	<u>212,062</u>

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Balance sheet as at 31 March 2022

	notes	Unrestricted funds	Restricted funds	Total	2021
Fixed assets					
Tangible assets	5	2,022	0	2,022	2,643
Investments	6	250	0	250	250
		<u>2,272</u>	<u>0</u>	<u>2,272</u>	<u>2,893</u>
Current assets					
Debtors	7	3,223	134,758	137,981	66,476
Cash at bank		<u>42,661</u>	<u>84,071</u>	<u>126,732</u>	<u>328,142</u>
		<u>45,884</u>	<u>218,829</u>	<u>264,713</u>	<u>394,618</u>
Creditors: amounts falling due within one year	8	22,205	53,410	75,615	185,449
Net current assets		<u>23,679</u>	<u>165,419</u>	<u>189,098</u>	<u>209,169</u>
Net assets		<u>25,951</u>	<u>165,419</u>	<u>191,370</u>	<u>212,062</u>
Funds of the charity		<u>25,951</u>	<u>165,419</u>	<u>191,370</u>	<u>212,062</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with s476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to the small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These accounts were approved on 16th November 2022 and signed on behalf of all trustees/ directors by:

Jamie Roberts



Mark Facer



Yorkshire Dales Rivers Trust

Notes to the accounts

1. Basis of preparation

Basis of accounting

These accounts have been prepared under the historical cost convention with the items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2018).

The Trust is a Public Benefit Entity as defined by FRS 102.

Going concern

The Trustees have prepared the financial statements on a going concern basis. They do so having considered all the facts and information available to them at the date of approval of the financial statements. This includes noting that there may be a material contingent liability (see note 12) that if it crystallises exceeds the budgeted net cash inflows for twelve months from the date of accounts approval. Whilst a material uncertainty the Trustees remain confident that the liability will not crystallise (hence its contingent nature) and believe that excluding that item, budgets and forecasts show the Charity to have sufficient working capital, cash flows and reserves to remain a going concern. As the timing of the contingent case is not yet certain, the Trustees are satisfied that at the date of approval of these financial statements that the liability and its impact is not certain and are therefore satisfied with their conclusion, whilst aware of the potential risk.

Income

Incoming resources

Income is included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, it is more likely than not that the resources will be received, and the monetary value can be measured with sufficient reliability. Income received in advance of activities or provision of other specified service is deferred until the criteria for income recognition are met.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Government grants

The charity has received government grants during the year.

Gift aid

Gift Aid receivable is included in income when there is a valid declaration form from the donor. Any gift Aid amount is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

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Notes to the accounts (continued)

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for ongoing use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs including public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of those resources.

Redundancy cost

The charity did not make any redundancy payments during the period.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Assets

Tangible assets for use by the charity. These are capitalised if they can be used for more than one year and cost at least £1,000.

Debtors

Debtors are measured at the cash or other consideration expected to be received.

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Notes to the accounts (continued)

2. Analysis of income

		2022		2021
	Unrestricted funds	Restricted funds	Total	
Voluntary income				
Membership	1,530	0	1,530	2,587
Other income	2,844	0	2,844	1,725
	<u>4,374</u>	<u>0</u>	<u>4,374</u>	<u>4,312</u>
Charitable activities				
Fundraising	0	4,350	4,350	4,640
Grants receivable	1,065	398,945	400,010	621,284
	<u>1,065</u>	<u>403,295</u>	<u>404,360</u>	<u>625,924</u>
Total income	<u>5,439</u>	<u>403,295</u>	<u>408,734</u>	<u>630,236</u>

Analysis of grants receivable

	2022	2021
Environment Agency	206,627	401,379
The Coal Authority	50,485	35,160
Yorkshire Water	49,928	12,000
Two Ridings	25,282	-
The Rivers Trust EU	25,000	-
European Union	19,854	9,463
The National Trust	6,229	-
Natural England	6,403	-8,117
Mott MacDonald	4,050	12,370
National Heritage Lottery Fund	3,477	14,880
Yorkshire Dales Millenium Trust	-	6,661
Yorkshire Wildlife Trust	-	80,000
Animal and Plant Health Agency	-	18,964
The Rivers Trust	-	6,500
Yorkshire Dales National Park Authority	-	-
Other grants under £5000	<u>2,675</u>	<u>4,089</u>
	<u>400,010</u>	<u>593,349</u>

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Notes to the accounts (continued)

3. Analysis of expenditure

	2022			2021
	Unrestricted funds	Restricted funds	Total	
Expenditure on charitable activities				
Salaries	15,547	234,130	249,677	184,882
Project expenditure	5,015	108,765	113,780	496,303
Support services	5,022	15,138	20,160	21,252
Office/marketing/telephone	4,635	14,673	19,308	11,966
Staff travel and other costs	298	12,371	12,669	2,888
Insurance	791	2,386	3,177	1,004
Conference costs	81	555	636	1,500
Printing, postage and stationery	23	336	359	689
Volunteer expenses	0	85	85	1,273
Auction and fundraising expenses	0	0	0	0
Depreciation	244	737	981	981
Professional fees	1,842	5,552	7,394	4,428
	<u>33,498</u>	<u>394,728</u>	<u>428,226</u>	<u>727,166</u>
Governance costs				
Independent examination fee	<u>1,200</u>	<u>0</u>	<u>1,200</u>	<u>1,800</u>
Fees paid for statutory external scrutiny of the financial statements and other services				
	2022	2021		
Independent examination fee	<u>1,200</u>	<u>1,800</u>		
	<u>1,200</u>	<u>1,800</u>		

No Trustees were remunerated in the year (2021: £nil). No trustees received any expenses during the year (2021: £nil).

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Notes to the accounts (continued)

4. Paid employees

Staff costs

	2022	2021
Salaries and wages	185,173	160,136
National insurance	11,830	12,863
Pension costs	14,360	11,883
	<u>211,363</u>	<u>184,882</u>

The pension costs relate to the employer's contributions under a defined contribution pension plan. The employer's costs of the pension scheme are allocated between the restricted and unrestricted funds depending on the hours worked by each employee and the agreed terms of the project funding.

No employee received benefits of more than £60,000 during the reporting period (2021: nil).

The average number of employees during the reporting period was 9 (2021: 7).

There were no redundancy or ex gratia payments paid during the reporting period (2021: nil).

The defined contribution pension plan is operated by the Rivers Trust. A number of other similar organisations participate in this plan.

5. Tangible fixed assets

	Equipment	Total
Cost		
Balance as at 1 April 2021	5284	5284
Acquisitions		
Balance as at 31 March 2022	<u>5284</u>	<u>5284</u>
Depreciation		
Balance as at 1 April 2021	2641	2641
Charge in year	621	621
Balance as at 31 March 2022	<u>3262</u>	<u>3262</u>
Net book value at 31 March 2022	<u>2022</u>	<u>2022</u>
Net book value at 1 April 2021	<u>2643</u>	<u>2643</u>

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Notes to the accounts (continued)

6. Investments

Cost of unlisted investments at start and end of year £250

The charity owns 250 of the share River Bain Hydro Limited of £1 each fully paid. River Bain Hydro Limited has a paid-up share capital of £205,055 and a deficit on reserves of £24,799 as at 31 March 2020 (the last date for which information is available).

7. Debtors

	2022		2020	
	Unrestricted funds	Restricted funds	Total	Total
Other debtors	860		860	15,915
Grants and other amounts owed		134,758	134,758	48,528
Prepayments	2,363		2,363	2,033
	<u>3,223</u>	<u>134,758</u>	<u>137,981</u>	<u>66,476</u>

8. Creditors: amounts falling due within one year

	2022		2021	
	Unrestricted funds	Restricted funds	Total	Total
Taxation	5,127		5,127	3,468
Accruals and deferred income	13,520	53,410	66,930	181,981
Other creditors	3,558		3,558	0
	<u>22,205</u>	<u>53,410</u>	<u>75,615</u>	<u>185,449</u>

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Notes to the accounts (continued)

9. Charity Funds

Fund name	Purpose	Per accounts			Transfers	Fund balance carried forward
		Fund balance brought forward	Income	Expenditure		
Wharfedale SSSI	Project in the upper Wharfe catchment to improve the ecological and geomorphological conditions of the Wharfe	3,594	28,613	-31,649		558
CaBA	Hosting the DVRN catchment partnership bringing partners together to make decisions on managing the interconnecting waterbodies.	8,214	53,400	-61,614		0
Rivers 2 U	Education programme to raise awareness of all the different aspects of rivers.	18,557	180	-18,737		0
Curlew	Monitoring project looking at the curlew population in Wensleydale.	400		-400		0
Rivers in Elmet	Project addressing sediment and nutrient pollution across five adjoining waterbodies	4,143	29,544	-27,352		6,335
Biosecurity Secondment	Managing biosecurity project to prevent spread of non-native invasive species	6,799		-2,380		4,419
Rapid Life Biosecurity	Coordinate biosecurity project across region	11,883		-11,883		0
Tees-Swale Metal Mines Project	Remediation of water pollution caused by heavy metal mines in Tees and Swale	7,975	50,485	-42,567		15,893
Roaring Twenties	Building a more sustainable and resilient structure for the Trust	1,839	3,477	-5,316		0
INNS OUT	Invasive non-native species management, control and biosecurity across our catchments.	6,585	8,000	-12,013		2,572
Skell project	Engage communities in the Skell valley with their river.	2,005	6,229	-8,234		0
Bishop Dyke	Pilot project applying established measures addressing diffuse sediment and nutrient inputs used to achieve Water Framework Directive outcomes in a flood defence context.	4,374	7,269	-10,294		1,349
UR EU	Enforcement Undertaking funding used to engage communities and develop project work along the Mid-Swale catchment	79,590		-8,493		71,097
CIRIA NFM	working on an NFM guidance manual, as part of the contract with CIRIA	894	4,050	-4,376		568
Wharfedale WaterCoG	iWharfe is a Citizen science water quality monitoring program to achieve rivers fit to swim in, working with existing partners and building new partnerships along the River Wharfe	0	20,785	-20,785		0
eDNA Yorkshire Water	To evaluate the use of eDNA in Citizen Science projects.	0	40,928	-33,547		7,381
Arkengartdale NFM	Natural flood management demonstration site.	0	25,282	-8,240		17,042

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9. Charity funds (continued)

Moorside Connections	Protecting, restoring and connecting wildlife habitats in the Addingham Lumb Beck Catchment and working collaboratively with local farmers and landowners.	0	6,903	-6,903	0
iWharfe EA	A coordinated catchment management approach, supporting agricultural and non mains drainage derived pollutants affecting the riverine environment	0	24,922	-23,363	1,559
KURC	Riparian Tree Planting along the River Ure	0	39,772	-35,525	4,247
TRT EU York	A partnership project working in the Foss and Lower Ouse Catchments. Developing projects with partners to improve river habitats and land management	0	25,000	-4,422	20,578
Education fund	Raised from the YDRT Auction to fund part of the Education programme.	0	4,350	-1,168	3,182
YW Education	Delivering our education programme to new schools across our catchments	0	9,000	-956	8,044
WWOCF	A citizen science project, training and enabling volunteers to map distribution of invasive plants with our catchments	0	15,106	-14,507	599
INNS OUT					
WEIF					
		156,852	403,295	-394,724	0 165,423

Restricted grants are received to complete set objectives agreed between all parties. Upon completion of those objectives, funders have agreed to waive their right of recourse on any unspent grants. Accordingly, unspent residual grants have been transferred to unrestricted funds.

Where the Trustees identify that a project's costs will exceed the grant funding then full provision is made for those costs within the unrestricted fund. The provision for such situations at 31 March 2022 was £nil (2021: £11,366)

10. Related party transactions

There were no related party transactions during the year.

11. Controlling entity

The Trust has no controlling entity.

12. Contingent liabilities

During 2021, a third party had threatened to take legal action against the Trust. The legal advice obtained by the Trustees concluded that the claim has no merit and minimal chance of success.

The Trust has been involved in a substantial project which has suffered from a number of disputes with the owners of the property on which the project is based. The disputes have included the threat of legal action and may yet result in significant liabilities. While the Trustees are unable to quantify the amount of those liabilities if they were to arise or the likelihood of those liabilities materialising, they have worked extensively to mitigate the extent of any liabilities. To that end the Trust is no longer involved in the completion of

Yorkshire Dales Rivers Trust

12. Contingent liabilities (continued)

the project, which is being taken forward by the national Rivers Trust and the Environment Agency.

The Trustees have reported the matters referred to above to the Charity Commission who are satisfied that the Trustees 'are dealing with the matter appropriately and responsibly'.