

**Company No: 06489777**  
**Charity No: 1127427**

**THE LUNE RIVERS TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 JANUARY 2022**

# THE LUNE RIVERS TRUST

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# THE LUNE RIVERS TRUST

## REFERENCE AND ADMINISTRATIVE INFORMATION

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(Registered Company Number: 06489777)

(Registered Charity Number: 1127427)

Trustees/Directors	M Hall L Hodgson A W J Hurst M Jackson R J Jardine G Murphy A Todd J J Walmsley P Gilpin (resigned 15 September 2021)
Secretary	T G Pitt
Registered Office	Bay Business Hub 1 <sup>st</sup> Floor 259 Marine Road Central Morecambe LA4 4BJ
Independent Examiner	MHA Moore and Smalley Kendal House Murley Moss Business Village Oxenholme Road Kendal LA9 7RL

# THE LUNE RIVERS TRUST

## REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 JANUARY 2022

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The Trustees present their report and the financial statements of the Trust for the year ended 31 January 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Trust.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply 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 for Smaller Entities applicable in the UK and Republic of Ireland published in October 2019.

### Structure Governance and Management

#### Governing Document

The charity is controlled by its governing documents, the Memorandum and Articles of Association. It constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### Trustees of the Charity

The board of trustees must, as per the governing documents, have at least 4 trustees and not more than 20 serving at any one time. The entire board meets on a regular basis. If required individual committees meet in addition to full board meeting.

#### Recruitment and Appointment of the Management Committee

A total of 8 trustees have served throughout the year. Any new appointments are at the recommendation of the board.

#### Risk Management

The trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operations and finances of the Trust and are satisfied that adequate systems are in place to mitigate any exposure to the major risks. A review of the risks was looked at during the period and adjustments made to policies and procedures where appropriate.

#### Objectives and Activities for Public Benefit

The main aims of the charity are:

- to conserve, protect, rehabilitate, and improve the rivers, streams, watercourses and water impoundments of the catchments comprising the River Lune throughout its entire course and all its tributaries in Cumbria, Yorkshire and North Lancashire.
- to advance the education of the public or any association, company, local authority, administrative or governmental agency or public body or representative body in:
  - the understanding of rivers, river corridors and catchments, including their fauna, flora and economic or social activity and river catchment management.
  - the need for and benefits of conservation, protection, rehabilitation and improvement of aquatic environments.

# THE LUNE RIVERS TRUST

## REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31 JANUARY 2022

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### Achievement and Performance

The Trustees are pleased with charitable activities this year, especially considering the continued impact of COVID 19 restrictions.

During financial year 2021/ 22, The Trust has worked on the following projects:

- Continued the implementation of a large Water Environment Project funded by DEFRA with components including:
  - A project to protect Roeburn Woods and the River Roeburn;
  - A farm advice project and interventions to improve water quality on the Upper Wenning and the Upper Lune.
  - The detailed design of a project to improve fish access past Skerton Weir, along with securing permits & permissions.
- A second phase of Natural Flood Management interventions Sedbergh.
- Completed the second year of a three year project working on urban regeneration activities, funded by Greggs. Delivery during 2021/22 focused on community engagement & developing activities for the following year.
- Commenced a new 'Slow the Flow' natural flood management project at Forrest Hills, Lancaster.
- Commenced a new farmer engagement project in the river Keer catchment.
- Commenced two projects to develop woodland creation opportunities in the Lancashire part of our catchment.
- Commenced working to support the Orton Fells Farm Cluster.
- Completed a first phase of surveying for White Clawed Crayfish in the Tebay/ Orton area.
- Carried out 5 Himalayan Balsam bashes in Lancaster and Aughton.

Implementation has been partially affected by the impact of COVID-19 restrictions. Volunteer events and wider stakeholder engagement have been more difficult to run than normal. The Trust continues to host the Living Lune Catchment Partnership Project. We now have over 30 partners and together we continue to develop a prioritised action plan for the future as well as working together on the implementation of projects. This is funded by the EA.

The Trust has again undertaken the sale of fishing permits for the EA Halton and Skerton beats during the 2021 season. This arrangement with the EA has also been extended until 2022.

### Fundraising activities

The Trust (in partnership with West Coast Railways) ran a steam train trip to Chester to raise funds for the Trust.

During the last financial year, the Trust has submitted further funding applications:

- To the EA/ Defra for phase 2 of NFM work at Sedbergh.
- To Defra/ EA for an extension of our Water Environment Grant.
- To the EA for a new farmer engagement project in the Keer catchment.
- To the Green Recovery Challenge Fund, in partnership with Ribble Rivers Trust, for health & environmental action in the Lancashire part of catchment.
- To United Utilities for a farmer engagement project across the River Lune system.
- To The Rivers Trust/ Natural Course & United Utilities for a water quality monitoring project in the Keer catchment.
- To the Westmorland Dales Landscape Partnership for White Clawed Crayfish surveying.
- To the Duchy of Lancaster to purchase a display gazebo for the Trust.
- YDNPA/ Orton Fells Farm Cluster.

The Trustees hope to build and expand upon all these projects in the future.

# THE LUNE RIVERS TRUST

## REPORT OF THE TRUSTEES *(continued)*

FOR THE YEAR ENDED 31 JANUARY 2022

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### Financial Review

#### Reserves Policy

The purpose of this Reserve Fund Policy is to ensure the stability of the operations, programmes, employment of key staff and charitable objectives of the Lune Rivers Trust. It also forms part of the suite of policies put in place to manage the Trust's finances in a responsible manner, as required by the Charity Commission. Free reserves at the year end are £46,826 (2021 restated: £40,866). Free reserves are used to cover the Emergency and Operating Reserve Funds stated below.

#### Emergency Reserve Funds

These are intended for use in case of a sudden, unforeseen or catastrophic interruption of the Trust's funding streams. Examples could include donors cancelling projects before the intended completion date, or the Trust failing to secure sufficient funding to continue operations, or a Force Majeure.

The Emergency Reserve Funds are intended to be used to meet the Trust's fixed obligations (such as staff costs and office rental) whilst a solution is found, or the Trust is wound up. This is currently calculated on the basis of three months of fixed costs. This will be adjusted in future years to also include any obligations for staff redundancy payments.

Authority to utilise the Emergency Reserve Fund will rest with the Board of Trustees. The Emergency Reserve Fund is currently set at a target of £33,000.

#### Operating Reserve Funds

These are intended to be used in case of a need to assist with the Trust's cash flow. For example, where project activities are paid in arrears and hence there is a lag between incurring the expenses and receiving reimbursement from the donor. They are also to be used in case of unforeseen one-off expenses necessary for the functioning of the Trust (e.g. replacement of a broken computer).

The intention is that any Operating Reserve Funds will be reimbursed as soon as practical. For example, when project payments have been received, or by searching for funding opportunities to reimburse unforeseen expenses. The level of Operating Reserve Funds needed is difficult to predict with certainty. Hence, the threshold has been/set at a reasonable level in relation to the Trust's current financial position. Authority to utilise the Operating Reserve Funds will rest with the Board of Trustees.

The Operating Reserve Fund is currently set at a target of £25,000.

#### Unrestricted Reserve Funds

These are funds that are not assigned to a specific project or activity. They are intended to be used to directly support the charitable objectives of the Trust. For example, to support strategic activities important to the development of the Trust and where external restricted funds cannot be secured. The intention is that these funds will be utilised promptly (within 1 year) after being designated/ received as Unrestricted Reserve Funds.

Up to a limit of £10,000, authority to utilise Unrestricted Reserve Funds will rest with the Trust Manager. Above £10,000, approval from the Board of Trustees will be necessary.

Designation of Unrestricted Reserve Funds should only be after the Emergency & Operating Reserve Funds thresholds have been met. Currently this means anything above a threshold of £58,000. There is currently no upper limit set for the Unrestricted Reserve Funds.

# THE LUNE RIVERS TRUST

## REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31 JANUARY 2022

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### Trustees' Responsibilities

The trustees (who are also directors of The Lune Rivers Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable 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 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

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

By order of the Trustees

A Todd  
Chairman

Date: 25.3.2022



# THE LUNE RIVERS TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LUNE RIVERS TRUST

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I report to the Trust trustees on my examination of the accounts of the company for the year ended 31 January 2022 which are set out on pages 6 to 17.

### Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**J McCabe FCA**  
**MHA Moore and Smalley**  
**Chartered Accountants**  
**Kendal House**  
**Murley Moss Business Village**  
**Oxenholme Road**  
**Kendal**  
**Cumbria**

07/04/2022

**Date:**



# THE LUNE RIVERS TRUST

## STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

FOR THE YEAR ENDED 31 JANUARY 2022

		Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies		10,596	250	10,846	6,339
Charitable Activities		6,000	350,019	356,019	465,247
Other trading activities		-	975	975	5,886
Investments	3	80	-	80	323
Other		-	2,214	2,214	7,073
<b>Total</b>		<b>16,676</b>	<b>353,458</b>	<b>370,134</b>	<b>484,868</b>
<b>Expenditure on:</b>					
Charitable activities		851	336,050	336,901	385,199
Other		14,000	25,629	39,629	41,082
<b>Total</b>	4	<b>14,851</b>	<b>361,679</b>	<b>376,530</b>	<b>426,281</b>
<b>Net loss before other recognised gains</b>	2	<b>1,825</b>	<b>(8,221)</b>	<b>(6,396)</b>	<b>58,587</b>
<b>Transfer between funds</b>		<b>4,135</b>	<b>(4,135)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>5,960</b>	<b>(12,356)</b>	<b>(6,396)</b>	<b>58,587</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward ( <i>restated</i> )		40,866	97,767	138,633	80,046
<b>Total funds carried forward</b>	16	<b>46,826</b>	<b>85,411</b>	<b>132,237</b>	<b>138,633</b>

# THE LUNE RIVERS TRUST

## BALANCE SHEET

AS AT 31 JANUARY 2022

		2022		2021 (restated)
		£	£	£
<b>Current assets</b>				
Debtors	7	62,665		80,266
Cash at bank and in hand		157,139		211,467
		<u>219,804</u>		<u>291,733</u>
<b>Creditors:</b> amounts falling due within one year	8	(87,567)		(153,100)
		<u>132,237</u>		<u>138,633</u>
<b>Net assets</b>				
		<u>132,237</u>		<u>138,633</u>
<b>Funds:</b>				
Restricted funds	10	85,411		97,767
Unrestricted funds	9	46,826		40,866
		<u>132,237</u>		<u>138,633</u>
<b>Total funds</b>	16			

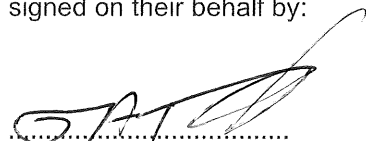
For the year ending 31 January 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These accounts were approved by the directors and authorised for issue on 25.3.2022 and are signed on their behalf by:



A Todd - Chairman

Company Registration Number: 06489777

Charity Number: 1127427

# THE LUNE RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

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### 1. Accounting Policies

The Lune Rivers Trust is a company limited by guarantee in England and Wales.

#### **Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Lune Rivers Trust meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

#### **Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

#### **Going concern**

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of at least 12 months from the date the accounts are approved. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

# THE LUNE RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

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### 1. Accounting Policies (*continued*)

#### **Fund accounting**

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. Any overspends are met by unrestricted funds.

#### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

#### **Debtors and accrued income**

Debtors are recognised at the settlement amount due after any trade discounts allowed. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

#### **Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Pensions**

The charitable company operates a defined contribution pension scheme and the pension charge represents the amount payable by the charity in respect of the year. The assets of the scheme are held separate from those of the charitable company in independently administered funds.

#### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

# THE LUNE RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 JANUARY 2022

### 2. Net Movement in Funds

	2022 £	2021 £
<b>Net loss is stated after charging:</b>		
Independent examination fees	4,500	2,100

### 3. Investment income

	2022 £	2021 £
Bank interest receivable	80	323

### 4. Total expenditure

Activity	Unrestricted costs	Restricted costs	Total 2022
		£	£
Charitable activities	851	231,838	232,689
Staff costs (see note 6)	-	104,212	104,212
Other	14,000	25,629	39,629
	14,851	361,679	376,530

Activity	Unrestricted costs	Restricted costs	Total 2021
		£	£
Charitable activities	246	293,473	293,719
Staff costs	-	91,480	91,480
Other	12,795	28,287	41,082
	13,041	413,240	426,281

Other costs are made up as follows:

	Unrestricted costs	Restricted costs	2022 £	2021 £
Habit Herald and other printing	-	-	-	671
Accountancy fees	4,500	-	4,500	2,100
Premises costs	5,912	-	5,912	3,612
General administrative costs	3,588	25,629	29,217	34,699
	14,000	25,629	39,629	41,082

# THE LUNE RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 JANUARY 2022

### 5. Analysis of support costs

	Project management	Admin costs	2022 £	2021 £
Catchment Partnership Fund	6,460	1,159	7,619	7,993
WEG PM & Comm	16,400	360	16,760	20,294
Greggs Community Fund	-	500	500	-
WAMM	-	250	250	-
Trac 2	-	250	250	-
Talking Rivers	-	250	250	-
	22,860	2,769	25,629	28,287

### 6. Directors and employees

	2022 £	2021 £
Employee costs during the year		
Wages and salaries	90,640	82,542
Social security costs	5,507	4,101
Pension costs	8,065	4,837
	104,212	91,480

The average number of employees during the year was 3 (2021: 3).

There were no employees receiving more than £60,000 in the year (2021: Nil).

The directors received no remuneration or reimbursement of expenses during the year from the company (2021: Nil). The directors of the company are shown on page 1.

### 7. Debtors

	2022 £	2021 £
Trade debtors	62,235	80,266
Other debtors	430	-
	62,665	80,266

### 8. Creditors: amounts falling due within one year

	2022 £	2021 restated £
Accruals	4,500	2,100
Other creditors	3,067	-
Other loans	80,000	151,000
	87,567	153,100

# THE LUNE RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (*continued*)

FOR THE YEAR ENDED 31 JANUARY 2022

### 8. Creditors: amounts falling due within one year (*continued*)

The creditors balance has been restated as the £151,000 loan last year was incorrectly shown as due after one year.

### 9. Unrestricted Funds

At 1 February 2021 ( <i>restated</i> )	40,866
Net incoming resources for the year	1,825
Transfer from restricted funds	4,135
<b>At 31 January 2022</b>	<b>46,826</b>

Opening funds have been restated to reflect £35,968 of funds which were incorrectly recorded as unrestricted rather than restricted funds last year.

### 10. Restricted Funds

	Balance 01.02.2021 <i>restated</i>	Incoming	Outgoing	Transfers	Balance 31.01.22
Catchment Partnership Fund	21,188	17,214	(28,904)	-	9,498
EA FIP Fighting Back for our Fish	(3,698)	8,000	(4,222)	-	80
YDNP Parish Wildlife Project	2,607	-	-	(2,607)	-
Storymap	1,528	-	-	(1,528)	-
Greggs Community Fund	9,093	30,000	(17,769)	-	21,324
Cumbria NFM - Sedbergh	(340)	3,214	(5,002)	2,128	-
Cumbria NFM - Tebay	21,143	2,000	(21,994)	-	1,149
CCC - Japanese Knotweed	329	-	-	-	329
Slow the Flow - Gal & S Lancs	7,413	-	(2,186)	-	5,227
Slow the Flow - 2019 Galgate	-	95	(95)	-	-
WEG PM & Comm	(3,912)	34,314	(27,436)	-	2,966
WED Mod1 - Skerton Weir	21,188	12,275	(13,105)	-	20,358
WEG Mod 4 - Roeburndale	(785)	6,629	(5,844)	-	-
WEG Mod 2 - Forgotten Farms	233	206,925	(207,158)	-	-
Cumbria NFM Rais Beck	2,886	2,000	(1,629)	(2,128)	1,129
WAMM	9,845	2,500	(11,398)	-	947
Neighbourly TK Maxx	200	-	-	-	200
Halton & Sketon Fishing permits	4,173	1,206	(5,379)	-	-
Lancashire Woodland Connect	-	17,200	(4,145)	-	13,055
Westmorland Dales Landscape Partnership	-	2,833	(2,833)	-	-
Health Environmental Action Lancashire	-	6,467	(1,544)	-	4,923
Orton Farm Cluster	-	32	(32)	-	-
Plugging the Gap	-	45	(45)	-	-
LCC INNS	-	459	(459)	-	-
Trac 2	1,274	-	(250)	-	1,024
Talking Rivers	902	50	(250)	-	702
Enforcement Undertakings	2,500	-	-	-	2,500
	<b>97,767</b>	<b>353,458</b>	<b>(361,679)</b>	<b>(4,135)</b>	<b>85,411</b>

# THE LUNE RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 JANUARY 2022

### 10. Restricted Funds *(continued)*

	<i>Previously reported in last year's signed accounts</i>				Balance 31.01.21
	Balance 01.02.2020	Incoming	Outgoing	Transfers	
Catchment Partnership Fund	25,786	22,073	(26,671)	-	21,188
EA FIP Fighting Back for our Fish	-	-	(3,698)	-	(3,698)
YDNP Parish Wildlife Project	2,607	-	-	-	2,607
Storymap	1,778	-	(250)	-	1,528
Greggs Community Fund	(162)	30,000	(20,745)	-	9,093
Cumbria NFM - Sedbergh	15,599	6,547	(22,486)	-	(340)
Cumbria NFM - Tebay	4,253	66,423	(49,533)	-	21,143
CCC - Japanese Knotweed	329	-	-	-	329
Slow the Flow - Gal & S Lancs	2,616	20,000	(15,203)	-	7,413
WEG PM & Comm	(14,984)	42,174	(40,725)	-	(13,535)
WED Mod1 - Skerton Weir	16,170	8,000	(15,312)	-	8,858
WEG Mod 4 - Roeburndale	(2,041)	6,232	(14,315)	-	(10,124)
WEG Mod 2 - Forgotten Farms	(27,867)	214,579	(186,479)	-	233
Cumbria NFM Rais Beck	4,786	-	(1,900)	-	2,886
WAMM	248	24,500	(14,903)	-	9,845
Neighbourly TK Maxx	200	-	-	-	200
Halton & Sketon Fishing permits	(173)	5,366	(1,020)	-	4,173
	29,145	445,894	(413,240)	-	61,799

### 11. Statement of Funds

Catchment Partnership Fund	Working with multiple partners to produce a catchment plan, obtain funding and deliver the measures.
EA FIP Fighting Back for our Fish	Fencing to protect fish habitat in the Upper Lune tributaries.
YDNP Parish Wildlife Project	Monitoring and control of invasive species e.g Himalayan balsam and Japanese Knotweed.
Storymap	Creating a digital interactive map to show all past and ongoing projects.
Greggs Community Fund	Eels in the classroom and community work on Newton Beck, Lancaster.
Cumbria NFM - Sedbergh	Plans and implementation of Natural Flood Management measures to protect Sedbergh.
Cumbria NFM - Tebay	Ditto to protect Old Tebay.
CCC - Japanese Knotweed	Knotweed monitoring and control of this.
Slow the Flow - Gal & S Lancs	Planning and implementation of NFM measures to protect Galgate.
Slow the Flow – 2019 Galgate	Measures to protect Galgate from flooding (retention pond and kested hedgerows) South Lancaster (ponds and wetland gardens)



# THE LUNE RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 JANUARY 2022

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### 11. Statement of Funds (continued)

WEG PM & Comm	Project Management and communications in relation to the Lune Top to Bottom and Side to Side Water Environment Grant projects.
WED Mod1 - Skerton Weir	Skerton Weir - feasibility studies, plans, designs and consents to alter Skerton Weir to improve fish passage
WEG Mod 4 – Roeburndale Woods	Planning and implementation of NFM measures to save Roeburndale Woods SSSI
WEG Mod 2 - Forgotten Farms	Working with Farmers in the Upper Lune and Upper Wenning to improve water quality by measures including nutrient management plans.
Cumbria NFM Rais Beck	Plans and implementation of NFM measures to protect Raisbeck Hamlet.
WAMM	Monitoring and analysis of the Lune Estuary for microplastics.
Neighbourly TK Maxx	Volunteer work on the Keer footpath eg litterpicking
Halton & Skerton Fishing permits	Sale of fishing permits to provide benefits to people who fish there e.g a fishing platform for the disabled.
Lancashire Woodland Connect	Working with landowners planting trees throughout the Lancashire part of the catchment.
Westmorland Dales Landscape Partnership	Crayfish monitoring and e fishing in the Upper Lune.
Health Environmental Action Lancashire	Developing walks to improve mental and physical health and creating tree and plants seed banks.
Orton Farm Cluster	Working with Orton farmers on environmentally friendly farming.
Plugging the Gap	Working with farmers on the River Keer to improve water quality including infrastructure audit, nutrient management plans and community work.
LCC INNS	Monitoring and controlling Himalayan Balsam on the Lower Lune.
Trac 2	Community project to clean up Newton Beck, raise eels in the classroom and release them into the beck.
Talking Rivers	Provision of talks and presentations to explain and promote our work to a wide variety of stakeholders and groups in society.
Enforcement Undertakings	Working with the EA to use fines they have imposed to improve the waterbody polluted (Keer).

# THE LUNE RIVERS TRUST

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 JANUARY 2022

## 12. Defined contributions

	2022	2021
Contributions payable by the company for the year	7,397	4,837

## 13. Capital commitments

There were no capital commitments at 31 January 2022 or 31 January 2021.

## 14. Contingent liabilities

There were no contingent liabilities at 31 January 2022 or 31 January 2021 other than a general obligation to repay grants where the agreed services are not ultimately provided.

## 15. Taxation

As a charity, Lune Rivers Trust is exempt from tax on income and gains falling within sections 472-474 of the Corporation Tax Act 2010, section 478-489 of the Corporation Tax Act 2010, or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

## 16. Analysis of Net Assets Between Funds

	Fixed assets £	Net current assets £	2022 £
<b>Restricted funds</b>	-	85,411	<b>85,411</b>
<b>Unrestricted funds</b>			
General funds	-	46,826	<b>46,826</b>
<b>Total funds</b>	-	132,237	<b>132,237</b>

	Fixed assets £	Net current assets £	2021 £
<b>Restricted funds</b>	-	97,767	<b>restated 97,767</b>
<b>Unrestricted funds</b>			
General funds	-	40,866	<b>40,866</b>
<b>Total funds</b>	-	138,633	<b>138,633</b>

# THE LUNE RIVERS TRUST

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 JANUARY 2022

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## 17. Related parties

There were no related party transactions in the current or previous year.

## 18. Control

No single individual has had control of the company in the current or previous year.