

THE CALDER AND COLNE RIVERS TRUST

(A company limited by guarantee)

Operating as

CALDER RIVERS TRUST

Annual Accounts
and Report of the Directors

for the year ended

31 March 2021

Company Number
06822083

Charity Number
1134377



CALDER RIVERS TRUST

Annual Accounts and Report of the Directors

**for the year ended
31 March 2021**

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1 Administrative Information

The Calder And Colne Rivers Trust Ltd is a private limited company by guarantee ([06822083](#)) and registered charity ([1134377](#)) (the “Trust”).

The company was registered 17 February 2009

The charity was registered 18 February 2010

We operate under our brand name ‘Calder Rivers Trust’.

Charity number 1134377

Company number 06822083

Registered office 16 Oak Tree Meadow
Walton
Wakefield
West Yorkshire
WF2 6TF

Independent Examiner TaxAssist Accountants (Brighouse)
(Cramp & Harding Ltd ([06524203](#)))
34 Bradford Road
Brighouse
West Yorkshire
HD6 1RW

2 Structure, Governance & Management

The Directors of the Trust the period covered:

Andrew Higham	
David Croft ¹	(Resigned as Trustee on 26 February 2021)
David Fisher	(Company Secretary)
Frank Lawson	
Geoffrey Sweaney	
Helen Upson	
Ian Oates	
John Ludlam	(Vice-Chair)
Nicholas Simms	(Chair)
Rachel Naden	(Resigned as Trustee on 3 June 2020)
Rosie Holdsworth	(Resigned as Trustee on 7 December 2020)
Timothy Conroy	

The Directors of the company are also charity Trustees for the purposes of charity law, and are known as the 'Board of Trustees' (the "**BoT**").

The BoT give their time voluntarily and do not receive benefits from the Trust. Any out-of-pocket expenses reclaimed by the BoT from the Trust are set out in the Notes to the Accounts.

The Trust directly employed two members of staff during the period of this report.

Activity plans and development objectives of the Trust are agreed by the BoT. At each Normal Meeting a progress report is given by the lead person for each of our key areas of activity.

The induction and training of Trustees is undertaken by the existing BoT. Our Articles of Association mandate at each Annual General Meeting that one-fifth, or, if their number is not a multiple of five, then the nearest to one-fifth, must retire by rotation.

¹ David Croft was appointed on 3 June 2020 and served as a Trustee and 'Finance Director' before resigning on 26 February 2021.

Our work relies upon people supporting us by giving their time voluntarily, and we owe a debt of gratitude to all those who generously donate their time and skills. Volunteers participate in training, and work under the supervision of Trustees or other appropriate persons as delegated by the BoT.

The BoT have developed policies and procedures and will review them as required. The BoT continues to assess risks on an ongoing basis, and maintain appropriate insurance cover.

A risk management strategy has been implemented which comprises:

- a regular review of the risks which the Trust may face;
- the establishment and implementation of procedures to mitigate those risks identified.

3 Objectives and Activities

3.1 Objectives

The charitable objectives are:

- 1) To conserve, protect, rehabilitate and improve the rivers, streams, watercourses and water impoundments of the catchments comprising the rivers Calder (West Yorkshire), Colne, Holme and Ryburn, and all other tributaries and connected waterways;
- 2) To advance the education of the public, or any association, company, local authority, administrative or governmental agency or public body or representative body in:
 - (a) the understanding of rivers, river corridors and catchments, including their fauna, flora and economic or social activity, and river catchment management.
 - (b) the need for, and benefits of, conservation, protection, rehabilitation and improvement of aquatic environments.

3.2 Summary of Activities

3.2.1 Projects

Our Catchment Development Project secured £200,000 of funding over 5 years from Yorkshire Water. This funding enabled us to employ a full time Project Manager who started in September 2020.

We partnered with Calderdale Metropolitan Borough Council in a successful bid to the National Lottery Community Fund for the Growing Resilience Project. This will bring £183,175 to the Trust to engage with and provide advice to farmers and rural communities. In March 2021 we appointed a Farm and Rural Liaison Officer to deliver this project.

Our River Health Project was heavily impacted by COVID-19 restrictions, monitoring was significantly reduced, and we were unable to train new Riverfly Monitors. We held a successful out-of-season webinar which was attended by 66 people.

3.2.2 Catchment Partnership

The Trust continued to host the Calder Catchment Partnership during this period. We established a Stakeholder Strategy Group to guide the Catchment Partnership and formalised the structure and scope of the partnership Terms of Reference. The partnership held a successful web-based 'Catchment Showcase' in January 2021 which was attended by the Environment Agency, Yorkshire Water and many large and small organisations working across the landscape within our catchment area.

Larger collaborative projects that have been under development:

- **Connecting the Calder** (weir removal and modification to restore and reconnect riverine habitats);
- **Lower Calder Wetlands** (development of washlands, reed beds and habitats);
- **Calder Catchment Landowner Engagement**

Specific activities included:

- Active partners in the Upper Colne and Holme NFM Operations Group "Our Future Landscapes".
- Active partners in the Calderdale NFM Operations Group.
- Active partners in the SOURCE Partnership.
- Submitted a GRCF bid in partnership with Calderdale MBC and the South Pennines Facilitation Group for 1 FTE Farm & Rural Liaison Officer, and 1 FTE Citizen Science and Volunteer Coordinator.

- Hosted Calder Catchment Partnership online event in January 2021.
- Initiated the “Connecting the Calder” project on opening fish passage with the Environment Agency, Canal & Rivers Trust, and Yorkshire Water. Site visits were conducted, and partners support developed. Long term strategy and funding applications are in preparation
- Appointed a full-time Catchment Development Project Manager
- Established a Calder Catchment Partnership Stakeholder Strategy Group
- Produced Catchment updates for the Partnership.
- Initiated a collaborative and coordinated approach to Landowner Engagement across the Calder Catchment.
- Supported West Yorkshire bid to the Flood and Coastal Innovative Resilience Programme (West Yorkshire GRIT)

3.2.3 Engagement & Social Media

The Trust launched a revamped website, supporting the growth of our online presence. The Trust’s following has grown with over 800 followers on Twitter, and over 350 on Facebook. We continue to use our online platforms and mailing lists to communicate with partners, volunteers, and members of the public.

3.2.4 Procedures & Administration

The bank accounts with Yorkshire Bank and Virgin Money were finally closed during the period, having remained dormant since the transfer of funds and banking to Lloyds Bank.

Updates took place on the Health & Safety and Safeguarding Handbooks, and the Finance Handbook was also updated to take into account matters related to staff employment.

As a consequence of the Trust becoming an employer during the year, the Trust’s accountant – Cramp-Harding – was employed to administer staff payroll and both employees were enrolled onto the Rivers Trust pension scheme with contributions from both the employees and the Trust.

A new Finance Officer was recruited during the year but resigned before the year-end.

Greater use was made of QuickBooks to monitor cash-flow and to produce management reports.

The Internal Financial Controls for Charities checklist, published by the Charity Commission for England and Wales, was reviewed to the end of the period and no instances were found that required immediate attention.

Because of the pandemic, all meetings, both of subgroups and of the main Board, reverted to virtual on-line, using primarily Google Meet but also Zoom.

3.2.5 Partnership Working

During this period the Trust has worked in partnership with the Environment Agency, DEFRA, Yorkshire Water, Yorkshire Wildlife Trust, National Trust, partners within the Calder Catchment Partnership, Local Authorities, and our umbrella organisation—The Rivers Trust.

3.2.6 Future Activity

Through the Calder Catchment Partnership we are reviewing and refreshing a catchment restoration plan to guide environmental project development and funding applications across the catchment.

Our Farm & Rural Liaison Project Officer is developing farm advice offers and education materials for rural communities. We are also working to facilitate good practice and coordinated approaches to farmers and landowner engagement.

Our River Health Project is working with the Riverfy Partnership to develop and trial a new modular training system for Riverfly Monitors. This will make training more efficient and flexible, helping to expand our team of volunteers.

4 Statement of the Responsibilities of the Trustees

Company law requires the Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements the BoT is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006.

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Small Companies' Regime.

Signed on behalf of the Board of Trustees:

Signature		Signature	
Full name	Nicholas Simms	Full name	David Fisher
Position	Chair	Position	Company Secretary
Date	31 January 2022	Date	31 January 2022

5 Independent Examiners Report for year ended 31st March 2021

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out in this report (specifically on pages 14 to 15).

Respective responsibilities of Directors and Independent Examiner:

- the Directors are responsible for the preparation of the Annual Accounts.
- the Directors consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the Trust is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters 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 Trust 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 Directors 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:

- (a) Which gives me reasonable cause to believe that in any material aspect the requirements:

- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed on behalf of the Independent Examiner:

Signature TaxAssist Accountants
Full name TaxAssist Accountants
Position Independent Examiner
Date 31st January 2022

6 Statement of Financial Activities

Table 1: Statement of Financial Activities (including income and expenditure account for the year ended 31 March 2021)

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Incoming resources from generated funds					
Bank interest		14	-	14	160
		14	-	14	160
Income received from charitable sources					
Grants & donations	9.2	100	87,500	87,600	13,000
Total incoming resources		114	87,500	87,614	13,160
Resources expended					
Charitable activities					
Charitable activities expenditure		14	27,149	27,163	15,255
Governance costs		1,486	-	1,486	1,273
Total resources expended		1,500	27,149	28,650	16,528
Net movement in funds		(1,386)	60,351	58,964	(3,368)
Fund balances at 1 April 2020		81,239	(5,060)	76,179	79,547
Reallocation of funds		(2,988)	2,988	-	-
Fund balances at 31 March 2021		76,865	58,278	135,143	76,179

This Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

7 Balance Sheet as at 31 March 2021

Table 2: Balance Sheet as at 31 March 2021

	Notes	2021 £	£ 3,416	2020 £	£
Fixed assets					
Current assets					
Debtors and prepayments		1,001		205	
Cash at bank and in hand		131,026		77,244	
		<u>132,027</u>		<u>77,449</u>	
Creditors: amounts falling due within one year	9.5	<u>(300)</u>		<u>(1,270)</u>	
Current assets less current liabilities			<u>131,727</u>		<u>76,179</u>
Net assets			<u>135,143</u>		<u>76,179</u>
Income funds					
Restricted funds			58,278		(5,060)
Unrestricted funds			76,865		81,239
			<u>135,143</u>		<u>76,179</u>

8 Finance Statement Approval

The Trust is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

No director of the Trust has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Trust.

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

The financial statements are approved by the Board of Trustees on 14 December 2021 (at the Normal Board Meeting).

Signed on behalf of the Board of Trustees:

Signature 

Full name Nicholas Simms

Position Chair

Date 31 January 2022

9 Notes to the Annual Accounts

9.1 Accounting Policies

9.1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

9.1.2 Incoming resources

Grants and donations are only included in the Statement of Financial Activities when the Trust has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the Trust earns the right to consideration by its performance.

All incoming resources are only included in the Statement of Financial Activities when the Trust is legally entitled to the income and the amount can be quantified with reasonable accuracy.

9.1.3 Resources expended

Expenditure is accounted for on an accruals basis as a liability is incurred and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources.

9.1.4 Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Directors.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the Statement of Financial Activities.

9.2 Grants & Income

Table 3: Grants and income received between 1 April 2020 and 31 March 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Grants & Income				
Yorkshire Water - Catchment Development Project	-	80,000	80,000	-
EA - Catchment Partnership Grant	-	7,500	7,500	7,500
Donations	100	-	100	200
Neighbourly (TK Maxx)	-	-	-	800
Yorkshire Water - Blockage Free Challenge	-	-	-	2,500
Debit Card Account Funds	-	-	-	2,000
	100	87,500	87,600	13,000

9.3 Charitable expenditure

Table 4: Charitable expenditure between 1 April 2020 and 31 March 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Charitable expenditure				
Catchment Development Project	-	17,365	17,365	-
Calder Catchment Partnership	-	6,398	6,398	13,602
Farm & Rural Liaison Project	-	3,387	3,387	-
River Health Project	14	-	14	625
Ian Oates – Ryburn Development Project	-	-	-	900
NHBS	-	-	-	128
	14	27,149	27,163	15,255

9.4 Bank Interest Received

Table 5: Bank Interest Received

Bank Interest Received
Bank interest

Total 2021 £	Total 2020 £
14	160
14	160

9.5 Creditors

Table 6: Creditors: amounts falling due within one year

Creditors: amounts falling due within one year
Accruals

Total 2021 £	Total 2020 £
(300)	1,270
(300)	1,270

9.6 Movement in Funds

Table 7: Movement in Funds

	Balance 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance 31 March 2021 £
Restricted funds:					
EA - Catchment Partnership Grant	(5,060)	7,500	6,398	2,988	-
Yorkshire Water - Catchment Development Project	-	80,000	17,365	-	-
Farm & Rural Liaison Project	-	-	3,387	-	-
Total restricted funds	(5,060)	87,500	27,149	2,988	58,278
Unrestricted funds:					
General funds	81,239	114	1,500	(2,988)	-
Total unrestricted funds	81,239	114	1,500	(2,988)	76,865
Total funds	76,179	87,614	28,650	-	135,143

9.7 Note on relationship of Directors acting as contractors

9.7.1 Wetland Engineering

During the period 1 April 2020 to 31 March 2021;

Wetland Engineering (owned by Geoffery Sweaney who was a Director of the Trust during the period) was contracted to deliver work for the Catchment Development Project.

In this period a total of £6,397.60 was paid to Wetland Engineering.

This did not cover any duties as a Director.

This Director was excluded from making decisions in regards appointment and payment of this contract(s).

Relevant expenses paid to directors are outlined in the notes to the Accounts.

9.8 Taxation

The Trust is not VAT registered during the period.

The Trust is exempt from corporation tax on its charitable activities.

9.9 Liability of directors

The company is limited by guarantee and does not have any share capital.

Every Director of the Trust undertakes to contribute such sum as may be required (not exceeding one pound) to the assets of the Trust if it should be wound up while they are a director, or within one year after they cease to be a director, for the payment of debts and liabilities of the Trust contracted before they cease to be a director and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves.

10 Acknowledgements

We would like to acknowledge our funders and partners for their support in this year, including but not limited to:

- Environment Agency
- Calderdale Council
- Yorkshire Water

11 Declarations

The BoT declare that they have approved this report by majority vote at the Normal Board Meeting held on 14 December 2021.

Signed on behalf of the Board of Trustees:

Signature 

Full name Nicholas Simms

Position Chair

Date 31 January 2022

Signature 

Full name David Fisher

Position Company Secretary

Date 31 January 2022

We are your local rivers trust, working hard to improve rivers and waterways in Calderdale, Kirklees and Wakefield in West Yorkshire.

We are affiliated with The Rivers Trust the umbrella body of the rivers trust movement, working to protect, promote and enhance our freshwater ecosystems for both people and wildlife.

The Calder catchment includes the main rivers Calder, Colne, and Holme. And all the rivers, streams, canals, waterways, and watercourses connected to them. We work across all these waters within our catchment.

Our river projects aim to improve the rivers and waterways of the River Calder catchment for both people and wildlife

We rely on volunteers to help us with all aspects of our work.

We rely on the generosity of local people to support our important work.

For more information about our cause please visit
www.calderandcolneriverstrust.org

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The Calder & Colne Rivers Trust is a company limited by guarantee
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You must not adapt or re-use this information without the written consent of the Trust.

If you have any enquiries about this publication email talk@calderandcolneriverstrust.org