

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 2023

Company Number
06822083

Charity Number
1134377



CALDER RIVERS TRUST

Annual Accounts and Report of the Directors

**for the year ended
31 March 2023**

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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
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Company number	06822083
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Registered office (from 03 July 2022)	The Elsie Whiteley Innovation Centre Hopwood Lane Halifax West Yorkshire HX1 5ER
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Independent Examiner	TaxAssist Accountants (Mirfield) (Cramp & Harding Ltd (06524203)) 77 Huddersfield Road Mirfield West Yorkshire WF14 8BL
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2 Structure, Governance & Management

The Directors of the Trust the period covered:

David Fisher	(Resigned as Trustee on 09 June 2022)
Frank Lawson	
Geoffrey Sweaney	
Helen Upson	
Nicholas Simms	(Chair)
Timothy Conroy	
Warren Goodall	
Jason Young	(Appointed as Trustee on 13 December 2021)
Ian Whitworth	(Appointed as Trustee on 21 February 2022)

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 four 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.

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

We produced 2 detailed designs for weir removals, surveyed 55 km of rivers, surveyed 230 ha of farmland for soil health and natural flood management opportunities, hosted 2 river clean up events, and planted over 4500 trees.

We continued to work with landholders across the Calder catchment by providing advice, identifying opportunities, and securing funding for delivery. We conducted 23 whole farm pinpoint surveys, submitted 16 applications for the Calderdale Natural Flood Management Landowner Grant, and hosted 2 soil health events. We continued to facilitate the South Pennine Farmers Group.

Our 34 certified volunteers collected 166 invertebrate samples for submission to a nationwide study of invertebrate life and the health of the nation's watercourses. We hosted a successful end of season data review event.

3.2.2 Catchment Partnership

With support of stakeholders, we reviewed the partnership's 12-month roadmap of project activities and priorities.

We hosted 2 in-person catchment partnership events and 2 web-based meetings, attended by the Environment Agency, Yorkshire Water, and many other organisations working across the landscape in our catchment. The in-person Catchment Partnership Showcase in January 2023 was our opportunity to highlight work carried out in 2022 and look forward to future activities.

The Trust supported collaborative Calder Catchment Partnership applications to Defra's Landscape Recovery, Yorkshire Water's WINEP River Resilience, and Natural England's Nature Recovery funding opportunities.

3.2.3 Partnership Working

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

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 _____

Full name Nicholas Simms

Position Chair

Date 6 February 2024

5 Independent Examiners Report for year ended 31st March 2023

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out in this report (specifically on pages 14 to 26).

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 _____

Full name TaxAssist Accountants

Position Independent Examiner

Date 6 February 2024

6 Statement of Financial Activities

Table 1: Statement of Financial Activities (including income and expenditure account for the year ended 31 March 2023)

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Incoming resources from generated funds					
Sales		100	108,014	108,114	540
Bank interest		270	-	270	11
		370	108,014	108,384	551
Income received from charitable sources					
Grants & donations	9.2	5,569	298,156	303,725	79,733
Total incoming resources		5,939	406,170	412,109	80,284
Resources expended					
Charitable activities					
Charitable activities expenditure		3,340	216,009	219,349	89,156
Governance costs		12,436	-	12,436	2,114
Depreciation		43	3,209	3,252	-
Total resources expended		15,819	219,218	235,037	91,270
Net movement in funds		(9,880)	186,952	177,072	(10,986)
Fund balances at 1 April 2022		90,524	33,633	124,157	135,143
Reallocation of funds		-	-	-	-
Fund balances at 31 March 2023		80,644	220,585	301,229	124,157

Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
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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 2023

Table 2: Balance Sheet as at 31 March 2023

	Notes	2023 £	£	2022 £	£
Fixed assets			6,029		3,416
Investments			100		-
Current assets					
Debtors and prepayments		6,230		604	
Cash at bank and in hand		329,525		122,652	
				123,256	
Creditors: amounts falling due within one year	9.5	(40,655)		(2,515)	
Current assets less current liabilities			295,100		120,741
Net assets			301,229		124,157
Income funds					
Restricted funds			220,585		
Unrestricted funds			80,644		33,633
				90,524	
			301,229		124,157

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 2023.

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.

Signed on behalf of the Board of Trustees:

Signature _____

Full name Nicholas Simms

Position Chair

Date 6 February 2024

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 2022 and 31 March 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Grants & Income				
Project Income	3,820	374,303	378,123	54,440
Government Grants				
EA – Connecting the Calder	-	31,867	31,867	-
EA – Catchment Partnership Grant	-	-	-	7,500
Donations	1,109	-	1,109	18,233
Other	1010	-	1010	100
	5,939	406,170	412,109	80,273

9.3 Charitable expenditure

Table 4: Charitable expenditure between 1 April 2022 and 31 March 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Charitable expenditure				
Projects (grouped)	3,340	216,009	219,349	89,156
	3,340	216,009	219,349	89,156

9.4 Bank Interest Received

Table 5: Bank Interest Received

Bank Interest Received
Bank interest

Total 2023 £	Total 2022 £
270	11
270	11

9.5 Creditors

Table 6: Creditors: amounts falling due within one year

Creditors: amounts falling due within one year

Trade Creditors
Credit card
Accruals
PAYE & NI
Pension

Total 2023 £	Total 2022 £
37,166	117
137	7
300	300
1,047	1,398
2,005	693
40,655	2,515

9.6 Movement in Funds

Table 7: Movement in Funds

	Balance 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance 31 March 2023 £
Restricted funds:					
Restricted funds (grouped)	33,633	406,170	(219,218)	-	220,585
Total restricted funds	33,633	406,170	(219,218)	-	220,585
Unrestricted funds:					
General funds (grouped)	90,524	5,939	(15,819)	-	80,644
Total unrestricted funds	90,524	5,939	(15,819)	-	80,644
Total funds	124,157	412,109	(235,038)		301,229

9.7 Note on relationship of Directors acting as contractors

9.7.1 Wetland Engineering

During the period 1 April 2022 to 31 March 2023;

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 £5,206 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:

- Calderdale Council
- Environment Agency
- Natural England
- The Coca-Cola Foundation
- The Community Lottery
- The Rivers Trust
- Yorkshire Water

11 Declarations

I declare that the Trust approves this report.

Signed on behalf of the Board of Trustees:

Signature _____

Full name Nicholas Simms

Position Chair

Date 6 February 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
Registered Office: The Elsie Whiteley Innovation Centre, Hopwood Lane, Halifax, HX1 5ER
Company No. 06822083
Charity No. 1134377
Operating as 'Calder Rivers Trust'

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