

CALDER RIVERS TRUST

Trustees Annual Report

**for the year ended
31 March 2024**

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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 as ‘Calder Rivers Trust’.

Charity number	1134377
Company number	06822083
Registered office	The Elsie Whiteley Innovation Centre Hopwood Lane Halifax West Yorkshire HX1 5ER

2 Structure, Governance & Management

The trustees of the Trust, who are also the directors for the purposes of company law, collectively form the Board of Trustees (the “**BoT**”).

The BoT for the period 1 April 2023 to 31 March 2024 (the “**period**”) covered by this report comprised:

Cindy Lockwood	(Appointed to BoT on 13 March 2024)
Esther Gordon-Smith	(Appointed to BoT on 1 July 2023)
Frank Lawson	
Geoffrey Sweaney	
Helen Upson	
Ian Whitworth	
Jason Young	
Nicholas Simms	(Chair)
Timothy Conroy	
Warren Goodall	(Resigned from BoT on 22 May 2023)

The BoT give their time voluntarily and receive no financial benefits from the Trust for their work in that capacity.

The BoT is appointed through a nomination and election process and serve a term until retiring on rotation. The Board meets regularly to oversee governance, risk management, and strategic planning. Key risks identified are managed at BoT level or delegated to specific sub-groups or named individuals.

3 Objectives and activities

Calder Rivers Trust's purposes as set out in its governing document are:

- to conserve, protect, rehabilitate, and improve the rivers, streams, watercourses, and water impoundments of the catchments comprising of the rivers Calder (West Yorkshire), Colne, Holme and Ryburn, and all other tributaries and connected waterways:
- 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.

These purposes inform the Trust's overall ambition for a prosperous and resilient Calder catchment, for our communities and nature. This ambition and our purposes steer the Trust's activities in three areas of activity: protecting rivers, balancing land use, and working with others.

The Trust's activities benefit the public by improving water quality, reducing flood risk, enhancing biodiversity, and increasing community engagement with the natural environment. These efforts contribute to healthier river ecosystems and more resilient landscapes for local communities.

3.1 Protecting rivers

Our primary objective for this area of activity is to restore freshwater habitats and reconnect them with the wider landscape. The Calder is a recovering post-industrial catchment which faces multiple challenges to recovery: heavy modification and water quality.

A healthy and resilient river can be characterised as having good water quality, dynamic sediment processes, and connection to a rich riparian zone/floodplain. Our work protecting rivers is aimed at supporting the Calder catchment's waterbodies achieve these characteristics, through the following activities:

- Surveying and assessing waterbodies for artificial in-channel structures and artificial riverbanks, evaluating their impact on natural river processes and habitat connectivity;
- Developing and delivering site specific projects to restore and reconnect lost habitats, and natural river functions;
- Identifying point and diffusion pollution pressures through waterbody walkovers, informing the Trust's land advice and engagement activities;
- Monitoring water quality and aquatic invertebrates as proxies for river health.

Connecting the Calder

Through 2023/24, the Trust's Connecting the Calder programme has continued to expand our understanding of the locations and impact of artificial features by visiting and documenting 123 weirs within the catchment. We conducted feasibility work on the removal of 9 weirs in the River Holme. We carried out walkovers on 35 km of waterbodies. We completed works removing a weir and 350 m of artificial riverbank on Black Brook, restoring river processes and reconnecting the river to the floodplain.

Looking forward, feasibility and design work to address in-channel structures will progress within the Connecting the Calder programme. We will work to secure permissions and funding for delivery whilst identifying future project locations. We'll continue to use water quality data and river health proxies to identify pressures to our rivers that we can work to address.

3.2 Balancing Land Use

We know that the water we monitor in our rivers has travelled through the land in our catchment, and its quality is a result of how we use land. Our focus in this area of work is to support landholders to manage land well for water.

The upper areas of the Calder catchment are very responsive to rainfall events which leads to significant flood risk in the communities further down the valley. Much of the upland pasture has been artificially drained, increasing the catchment's responsiveness whilst limiting opportunities for groundwater recharge. Recent years have highlighted an increasing drought risk. Climate projections indicate annual rainfall is likely to be focussed into more frequent

and heavy rainfall events, society will have to manage water in different ways to address both drought and flood risk.

We also know that water falling in our catchment can be contaminated by fine sediments, nutrients, and faecal material as it passes through agricultural land. Supporting landholders to address water quantity and quality issues will help in protecting our rivers. To do this, Calder Rivers Trust carries out the following activities:

- Free and confidential whole holding advice. We work with landholders to survey land management activities, culminating in a report which highlights opportunities to save money and help the environment;
- Host the South Pennines Farmers Group farm cluster to facilitate peer-to-peer learning and disseminate information on policy, agri-environment schemes and good practice.
- Support landholders to apply for land management funding, helping with delivery of activities;
- Promote the use of Payments for Ecosystems services as a sustainable and balanced approach to funding land management and improvement for the environment.

Farm & Rural Liaison

Our ongoing Farm & Rural Liaison project (supported by the Community Lottery) has continued to provide land management advice through 2023/24, carrying out pinpoint surveys on 15 holdings, ecological surveys covering and hosting 6 events for the South Pennines Farmers Group.

The Trust supported the delivery of natural flood management interventions on 3 holdings through design, consenting, and practical delivery activities. This included planting approximately 2500 saplings for woodland and hedgerow creation, 7.5 ha of woodland management, 30 leaky wood barriers, 2.5 ha of Himalayan Balsam management, creation of 4 attenuation basin wetlands/ponds. We also delivered aeration of >130 ha of upland grassland.

Replenish

This year we established the foundations for the Replenish programme which will support landholders to manage water in ways which provide more environmental and societal benefit. Funded by private business, and using Volumetric Water Benefit Accounting, landholders changing land use or

creating wetland habitat will receive payments for ecosystem services to continue managing land and water for multiple benefits.

This area of work for the Trust will be a useful mechanism to address land use water challenges across the catchment, whilst supporting rural businesses.

Looking forward, the Trust will continue to provide land advice, and support landholders to manage land for water through local and national funding, and the Replenish programme. From May 2024 we will also explore other payments for ecosystem service markets through the Calder and Colne Landscape Links Landscape Recovery project.

3.3 Working with others

Historic water quality and flooding issues have led our communities to turn their backs to the river and build physical walls for protection. Our focus in this area of work is to reconnect our communities with the river, and work in partnership with others to address the challenges our catchment faces.

We believe disconnection from blue/green spaces negatively impacts our communities, research demonstrates the wellbeing benefits of access to good quality blue/green space. Access to and understanding of our water environment is also important to inform the way we use water as a society.

There is much to do to reconnect our communities to the river and make our catchment more prosperous and resilient, this needs to be done in partnership. We work with others by:

- Continuing to cultivate partnership working through the Calder Catchment Partnership;
- Providing opportunities for volunteering that support the Trust's monitoring and delivery activities;
- Working to increase public awareness of the Trust's aims and activities, and understanding of the water environment.

Calder Catchment Partnership

The Calder Catchment Partnership brings together local people and organisations to work towards a healthier and more resilient water

environment. The whole partnership met 4 times during the year to present on activities and discuss catchment priorities.

The partnership supported the development and submission of the upper catchment focussed Calder and Colne Landscape Links project to round 2 of Landscape Recovery. The bid was successful and for 2 years from May 2024 catchment partners will develop plans for landscape improvements over a 20 year delivery period.

Citizen Science

This year marked the 13th season for our aquatic invertebrate monitoring River Health Project. Our volunteer monitoring team grew to 60 people who conducted monthly monitoring of sites across our catchment between March and October.

We established a pilot water quality monitoring project with members of Halifax Canoe Club. Their members regularly become unwell after spending time in the River Calder. This pilot which has been monitoring dissolved nutrients since July 2023, seeks to explore if we can support them with water quality information to inform decisions on entering the water. It has also helped the club members to consider water quality and water usage more broadly.

We have 2 publicly accessible dashboards which host all the River Health Project and Halifax Canoe Club data.

Volunteering

In addition to citizen science, we had volunteers support with river clean ups, tree planting, and Himalayan balsam control. This was a mix of volunteers from corporates and members of the public. In total we had approximately 1200 volunteer hours, excluding BoT contributions.

Looking forward, we'll be continuing to work in partnership with other organisations to tackle catchment pressures and issues through the Calder Catchment Partnership. We will look to expand our River Health Project monitoring locations and number of monitors to help monitor long term changes to our rivers. We will continue to support the Halifax Canoe Club volunteers, and look for additional sampling points and community groups to

provide greater coverage. We will continue to provide practical volunteering opportunities for members of the public and corporate groups.

4 Our Partners

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, Calderdale Council, Kirklees Council, West Yorkshire Combined Authority, Moors for the Future Partnership, Halifax Canoe Club, partners within the Calder Catchment Partnership, and our umbrella organisation—The Rivers Trust.

5 Financial Review

During the period, the Trust had total income of £441,261 and total expenditure of £387,829. The majority of income was received from grants and partnerships. At year-end, the Trust held reserves of £354,661 in line with its reserves policy, ensuring our ability to continue delivering our objectives. A financial breakdown is provided in the Annual Accounts accompanying this report.

The Trust's reserves policy aims to maintain sufficient funds to cover operating costs and risks for a defined period, ensuring financial stability and resilience. During the period, reserves remained in line with this policy. The key financial risk identified was funding uncertainty and rising costs, which is being managed through diversification of income sources and building core reserves.

6 Approval

This report is approved.

Signed on behalf of the Board of Trustees:

Signature



Full name **Nicholas Simms**

Position **Chair**

Date **31 January 2025**

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'

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

CALDER RIVERS TRUST

Annual Accounts

for the year ended
31 March 2024

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1 Administrative Information

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Charity number	1134377
Company number	06822083
Registered office	The Elsie Whiteley Innovation Centre Hopwood Lane Halifax West Yorkshire HX1 5ER
Independent Examiner	TaxAssist Accountants (Mirfield) (Cramp & Harding Ltd (06524203)) 9 Knowl Road Mirfield West Yorkshire WF14 8DQ

2 Structure, Governance & Management

The trustees of the Trust, who are also the directors for the purposes of company law, collectively form the Board of Trustees (the “**BoT**”).

The BoT for the period 1 April 2023 to 31 March 2024 (the “**period**”) covered by this report comprised:

Cindy Lockwood	(Appointed to BoT on 13 March 2024)
Esther Gordon-Smith	(Appointed to BoT on 1 July 2023)
Frank Lawson	
Geoffrey Sweaney	
Helen Upson	
Ian Whitworth	
Jason Young	
Nicholas Simms	(Chair)
Timothy Conroy	
Warren Goodall	(Resigned from BoT on 22 May 2023)

The BoT give their time voluntarily and receive no financial benefits from the Trust for their work in that capacity.

3 Trustees' Responsibilities and Approval of Financial Statements

Statement of the Responsibilities of the Trustees

The BoT are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The BoT must ensure that the financial statements give a true and fair view of the Trust's state of affairs and its income and expenditure for the financial year, in compliance with:

- The Charities Act 2011;
- The Companies Act 2006; and
- The Statement of Recommended Practice (SORP) – Accounting and Reporting by Charities (FRS 102).

In preparing the financial statements, the BoT are responsible for:

- Selecting and applying suitable accounting policies consistently;
- Making judgements and estimates that are reasonable and prudent; and
- Preparing the financial statements on a going concern basis, unless it is inappropriate to assume that the Trust will continue its activities.

The BoT must also ensure that the Trust:

- Maintains proper accounting records in accordance with section 386 of the Companies Act 2006;
- Safeguards the assets of the Trust; and
- Takes reasonable steps to prevent and detect fraud and other irregularities.

Approval of the Financial Statements

The Trust is entitled to exemption from the audit requirement under section 477 of the Companies Act 2006 for the year ended 31 March 2024.

No trustee has deposited a notice pursuant to section 476 of the Companies Act 2006 requiring an audit of these accounts.

The BoT confirm that the financial statements:

- Give a true and fair view of the Trust's financial position as at 31 March 2024;
- Show the income and expenditure for the financial year, in accordance with sections 394 and 395 of the Companies Act 2006; and
- Otherwise comply with the requirements of the Companies Act 2006 applicable to the Trust.

These financial statements are approved.

Signed on behalf of the Board of Trustees:

Signature Nick Simms
Nick Simms (Jan 31, 2025 08:10 GMT)

Full name **Nicholas Simms**

Position **Chair**

Date **Jan 31, 2025**

4 Statement of Financial Activities

Table 1: Statement of Financial Activities (including income and expenditure account for the year ended 31 March 2024)

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources from generated funds					
Sales	Table 3	1,500	343,463	344,963	108,114
Bank interest		2,445	-	2,445	270
Income received from charitable sources					
Grants & donations	Table 3	4,079	89,775	93,854	303,725
Total incoming resources		8,023	433,238	441,261	412,109
Resources expended					
Charitable activities					
Charitable activities expenditure		5,671	358,842	364,512	219,349
Governance & overheads costs		19,573	-	19,573	12,436
Depreciation		520	3,223	3,744	3,252
Total resources expended		25,764	362,065	387,829	235,037
Net movement in funds		(17,740)	71,172	53,432	177,072
Fund balances at 1 April 2023		80,644	220,585	301,229	124,157
Reallocation of funds		291,757	(291,757)	-	-
Fund balances at 31 March 2024		354,661	-	354,661	301,229

5 Balance Sheet

Table 2: Balance Sheet as at 31 March 2024

	Notes	2024 £	£	2023 £	£
Fixed assets			5,842		6,029
Investments			100		100
Current assets					
Debtors		287,461		62,230	
Other debtors		916		-	
Cash at bank and in hand		142,851		329,525	
		<u>431,228</u>		<u>391,755</u>	
Creditors: amounts falling due within one year	Table 4	<u>82,364</u>		<u>40,655</u>	
Total assets less current liabilities			<u>348,864</u>		<u>351,100</u>
Net assets			<u>354,661</u>		<u>357,229</u>
Income funds					
Restricted funds			-		220,585
Unrestricted funds			354,661		80,644
			<u>354,661</u>		<u>301,229</u>

6 Grants and income

Table 3: Grants and income received between 1 April 2023 and 31 March 2024

Grants & Income

Sales

Grants

Donations

Other income

Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
1,500	343,463	344,963	108,114
-	89,775	89,775	301,876
4,079	-	4,079	1,109
2,444	-	2,444	1,010
8,023	433,238	441,261	412,109

7 Creditors

Table 4: Creditors: amounts falling due within one year

Creditors: amounts falling due within one year

Accruals
Creditors
VAT
PAYE & NIC
Pension
Credit card facilities

Total 2024 £	Total 2023 £
1,412	300
39,370	37,166
41,475	-
-	1,047
-	2,005
107	137
82,364	40,655

8 Notes to the Annual Accounts

8.1 Accounting Policies

8.1.1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with:

- Financial Reporting Standard 102 (FRS 102), the applicable UK accounting standard;
- The Statement of Recommended Practice (SORP) – Accounting and Reporting by Charities (FRS 102) (effective 2019); and
- The Companies Act 2006.

The Trust meets the definition of a public benefit entity under FRS 102 and has applied the relevant provisions accordingly.

8.1.2 Incoming resources

Income is recognised in the Statement of Financial Activities (SoFA) when the following criteria are met:

- The Trust has entitlement to the income;
- Receipt is probable; and
- The amount can be measured reliably.

Grants and Donations

Grants and donations are recognised when the Trust has entitlement, receipt is probable, and the amount can be reliably measured.

Where grants are subject to performance conditions, income is recognised as the Trust meets the specified conditions and earns the right to the funds.

Deferred Income

Income received in advance for a specific period or service is deferred until the Trust meets the conditions for recognition.

8.1.3 Resources expended

Expenditure is recognised in the Statement of Financial Activities (SoFA) when:

- There is a legal or constructive obligation to make a payment;
- It is probable that settlement will be required; and
- The amount can be measured reliably.

Classification of Expenditure

Expenditure is classified under the following headings:

- Charitable Activities – Costs incurred in delivering the Trust's objectives.
- Raising Funds – Costs of generating voluntary income, including fundraising and grant applications.
- Governance Costs – Costs associated with the governance of the Trust, including legal, regulatory, and compliance costs.

Allocation of Costs

- Direct costs are allocated to the relevant activity.
- Support costs (including administrative, IT, and management costs) are allocated to activities on a reasonable and consistent basis.

Liabilities

Liabilities are recognised as soon as the Trust has a legal or constructive obligation to make a payment.

8.1.4 Fund structure

The Trust maintains the following types of funds:

Unrestricted Funds

These funds are available for use at the discretion of the BoT in furtherance of the charitable objectives of the Trust.

The BoT may designate funds for specific purposes. While designated funds remain unrestricted, they are set aside for particular activities.

Restricted Funds

These funds can only be used for specific purposes as specified by the donor or where funds were raised for a particular purpose.

Restrictions arise when imposed by grant conditions, donor instructions, or fundraising appeals.

The BoT may also impose internal restrictions on funds for strategic or operational purposes. These restrictions may be temporary, with these funds transferred back to unrestricted funds when the original purpose of the restriction is no longer required.

A summary of the Trust's funds is provided in the financial statements.

8.2 Note on relationship of Directors acting as contractors

8.2.1 Wetland Engineering

During the period:

Wetland Engineering, a business operated by Geoffrey Sweaney, who was a BoT member during the period, was contracted to deliver paid work for the Trust.

This did not cover any duties related to his role as a BoT member.

In accordance with best practice and governance standards, this BoT member was excluded from all decisions regarding the appointment, terms, and payment of this contract.

8.3 Taxation

The Trust is not VAT registered during the period.

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

8.4 Liability of directors

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

Each BoT member undertakes to contribute a sum not exceeding £1 to the assets of the Trust in the event of its winding up, while they are a BoT member or within one year after they cease to hold office.

This contribution is for the purposes of:

- Paying the debts and liabilities of the Trust incurred before they ceased to be a BoT member;
- Covering the costs, charges, and expenses of winding up; and
- Adjusting the rights of contributors among themselves.

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
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CALDER RIVERS TRUST

Independent Examiners Report

**for the year ended
31 March 2024**

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Independent Examiner	TaxAssist Accountants (Mirfield) (Cramp & Harding Ltd (06524203)) 9 Knowl Road Mirfield West Yorkshire WF14 8DQ

2 Independent Examiners Report for year ended 31 March 2024

I report on the accounts of the Trust for the year ended 31 March 2024.

Respective Responsibilities of Trustees and Independent Examiner

The trustees of the Trust, who are also the directors for the purposes of company law, collectively form the Board of Trustees (the "BoT").

The BoT are responsible for the preparation of the financial statements in accordance with charity and company law.

The BoT have considered that an audit is not required for this period under section 144(2) of the Charities Act 2011 and that an independent examination is appropriate.

Having satisfied myself that the Trust is not required to be audited under company law and is eligible for independent examination, I am responsible for:

- Examining the accounts under section 145 of the 2011 Act;
- Following the procedures specified in the Charity Commission's Directions under section 145(5)(b) of the 2011 Act; and
- Reporting whether any material matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the Charity Commission's Directions. The examination includes:

- Reviewing the accounting records maintained by the Trust;
- Comparing the financial statements with those records; and
- Considering any unusual transactions or disclosures in the accounts.

The procedures undertaken do not provide all the evidence required for an audit, and therefore, I do not express an audit opinion on the financial statements.

Independent Examiner's Statement

Based on my examination, no material matters have come to my attention that give me reasonable cause to believe that:

- (a) The accounts have not been properly prepared in accordance with:
 - Section 386 of the Companies Act 2006 (requirement to keep proper accounting records); and
 - Section 396 of the Companies Act 2006 (requirement to prepare financial statements that comply with the Act and Charities SORP (FRS 102)).
- (b) No other matters have come to my attention that should be drawn to the attention of the BoT to assist a proper understanding of the accounts.

Signed on behalf of the Independent Examiner:

Signature TaxAssist Accountants
Full name TaxAssist Accountants
Position Independent Examiner
Date Jan 31, 2025

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