

DON CATCHMENT RIVERS TRUST  
REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024



**Bradbury & Co**  
Accountants & Chartered Tax Advisers

**DON CATCHMENT RIVERS TRUST**  
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**FOR THE YEAR ENDED 30 JUNE 2024**

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## DON CATCHMENT RIVERS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The Trust had five key objectives

1. Create additional wetlands & washlands along the rivers. To enable the rivers to better absorb water at time of flooding and to provide connectivity to enable wildlife to flourish.
2. Improve fish passage. A WFD requirement to allow the free passage of migratory and natural movement of non-migratory fish up and down the rivers
3. Improve access for people to the river. We want to see people reconnected with their rivers.
4. Re-naturalize river channels. Extensive canalisation has been undertaken throughout the catchment adversely impacting on its ecology.
5. Promote improved water quality & diffuse pollution control. This remains the greatest threat to the ecology of our rivers

## DON CATCHMENT RIVERS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

#### ACHIEVEMENT AND PERFORMANCE

Summary of the Trust activities during the year:

- o Develop the "All Hands on the Don" National Heritage Project for final submission.
- o Development and delivery of Natural Flood Management projects in the upper Rother Catchment.
- o Discussions with the Environment Agency on fish pass priorities.
- o Collaboration with the University of Sheffield on an environmental DNA project.
- o Continued employment of a managing director and operations director, without specific financial assistance.
- o Contribute to the control/removal of invasive plants species.
- o Host and contribute to the Don, Dearne and Rother Catchment Partnership.
- o Meeting of Yorkshire Rivers Trusts and the National Rivers Trust.
- o Periodic meetings with the Environment Agency and Yorkshire Water.
- o Expansion of Trust influence by networking with many local organizations

The Trust was involved in a number of projects during the year:

#### LIVING HERITAGE OF THE RIVER DON PROJECT (LHRD)

The Living Heritage of the River Don project was completed in December 2018. The Trust continues a watching brief to ensure that the fish passes continue to work efficiently.

#### HIDDEN HERITAGE SECRET STREAMS (HHSS)

This project has also been completed and the Trust has assumed a watching brief.

#### ALL HANDS ON THE DON - new National Heritage Lottery Project

In August 2023, the Trust's third project supported by the National Lottery Heritage Fund started. The project, called 'All Hands on the Don' will run for three years, based on the Don and its tributaries around Doncaster in South Yorkshire. The main engagement aims of the project are to: increase health and wellbeing; foster community action, inclusion and cohesion; increase skills and employability; and celebrating our river heritage.

During the first year of the project the delivery team was recruited from internal staff, with the addition of a new Assistant and a new Apprentice. Links made with community groups during the development phase were able to be continued, as well as recruiting new volunteers to the project. The project team took part in a local Doncaster arts festival, involved people from immigrant backgrounds, supported other groups with community grants, led school 'River Guardian' sessions, offered disability friendly work experience, and ran training sessions and activities for volunteers and members of the public.

#### CABA - CATCHMENT HOSTING - THE DON, DEARNE & ROTHER NETWORK

The Don, Dearne and Rother Network has continued to be hosted by Don Catchment Rivers Trust, and the Trust was reappointed by DEFRA in 23/24 as the Catchment Hosts for the wider Don. The role of Catchment Host is to provide a focused environment for getting more people involved and engaged in the catchment based approach (CaBA). As catchment hosts we provide opportunities for partners and interested network members to meet in person, such as the Don, Dearne & Rother Network Day, which was held in July 2023 and Regenerative Agriculture: Farm walk & forum event in November 2023 to help get farmers and partners together to discuss organic farming, land use, biodiversity and water management. Our membership continues to grow, with over 290 members in the Network. During 2023 and 2024 we looked to develop new partnerships within the catchment, and we have been helping to get partners together to develop a new landscape scale catchment partnership in the Doe Lea catchment. We have continued to send out a regular newsletter to network members, with updates and information about activities from across the catchment.



## DON CATCHMENT RIVERS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

#### FISHERIES HABITAT

With funding from an Environment Agency Fisheries Improvement Programme grant, DCRT installed woody debris at Salmon Pastures to enhance fish habitat along this section of the River Don.

DCRT conducted electrofishing surveys across multiple sites, supported by the Upper Don Fly Fishers, to assess potential salmon spawning activity in the river.

In collaboration with FishTek Consulting and funded by Yorkshire Water, the Environment Agency, and the European Open Rivers Programme, DCRT successfully removed Stocksbridge Weir improving river habitat and fish passage. A feasibility/options study was also carried out for Tin Mill Dam Weir.

To celebrate 'World Fish Migration Day 2024,' DCRT hosted an event at Kelham Island alongside the Environment Agency, Angling Trust, and the University of Hull.

Ongoing work included routine fish pass inspections, quarterly maintenance group meetings, and the upkeep of fish passages along the River Don to ensure uninterrupted connectivity for migratory species.

Finally, DCRT shared updates on their work at key events, including the Great Yorkshire Rivers "Lunch and Learn," the Sheffield Waterways Strategy Group meeting, and the Upper Don Walk AGM.

#### CITIZEN SCIENCE - RIVERFLY MONITORING

DCRT continue to work with the Riverfly Partnership to offer the Riverfly Monitoring Initiative across the catchment area. The Trust supports and coordinates three Riverfly Monitoring Initiative groups: Chesterfield RMI (with monitoring sites on the river Hipper, Holme Brook and river Drone) Went ARMI (monitoring sites on the River Went) and Sheffield River Rangers (with monitoring sites on the rivers Sheaf, Don, Rivelin Loxley, Porter Brook and Meersbrook). DCRT delivered five RMI training days, training 62 volunteers, and in addition, delivered a freshwater invertebrate field skills study day and lecture for students at the University of Sheffield. DCRT have also supported the training of a new RMI tutor from a neighbouring Rivers Trust in Lincolnshire.

#### VOLUNTEERING

The Volunteering programme at DCRT has been supported by the National Lottery Heritage Fund and the National Lottery Community Fund. Volunteer days have continued to take place throughout the catchment, totalling 531 of volunteering hours! We were able to engage with 54 new volunteers who took place in various activities including balsam bashing, river clean ups, fish habitat improvement, natural flood management, vegetation management, wildlife surveys and heritage walks. Volunteering efforts have covered a large portion of the catchment, and we have been able to collaborate with various local groups to make our rivers a better place together. DCRT staff and volunteers have been present at local community events, engaging with the public to share the vision of DCRT and the volunteering opportunities. We have been displayed in Clifton Park Museum as part of their 'Our Habitats, Our Home' exhibition.

This year we were able to review our internal processes for recruitment and onboarding, reprinting our Volunteer Handbook and updating our on-site risk assessments. We have developed a Volunteer Mailing List where upcoming opportunities are advertised. Our summer volunteer evaluation questionnaire highlighted that the majority of respondents stated that they found volunteering extremely enjoyable and experienced many mental and physical benefits from doing so.

#### NATURAL FLOOD MANAGEMENT

The final activities of the Slow the Flow to the Calow flood alleviation and habitat enhancement scheme at Grassmoor Country Park in Chesterfield was completed, with volunteers sowing meadow seed and planting pond plants. The capital works were signed off in October with maintenance and monitoring ongoing.

The Moss Brook and Smithy Brook catchments are now a key focus with substantial efforts being taken to develop catchment wide NFM delivery in these locations. This builds on the work already delivered by the Trust in the Moss valley and the project with iCASP which identified priority areas and measures for NFM. This includes the completion of leaky dam installation at Newfield Spring Woods and continued monitoring and maintenance of them. Funding was secured from the EA Water Environment Improvement Fund to support opportunity mapping and both landowner and community engagement in the two catchments which is underway.

## DON CATCHMENT RIVERS TRUST

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2024

New partnerships have been established to try and expand the reach of the NFM officer including with Yorkshire Water to encourage greater use of nature based solutions in tackling CSO discharges and with Wildscapes to incorporate storm storage into the many district level licensing newt ponds being restored and installed across the Upper Rother.

Efforts have continued to raise awareness about NFM with walks and talks throughout the year including during the Chesterfield walking festival and the Don, rother and Dearne Network day.

## AGRICULTURAL SERVICES

Agricultural support for improving the catchments rivers continued to be supported by the Yorkshire Water Catchment Reliance Fund and National Highways this year. The ongoing National Highways Funded 'Little Don Natural Flood Management scheme' supported landowners in delivering and maintaining NFM measures on land in that sub-catchment, including online storage ponds, leaky barriers, soil aeration and cross slope planting.

The Dearne Valley Farm Cluster continued to be hosted by Don Catchment Rivers Trust, funded by Yorkshire Water's Biodiversity Enhancement Fund. Training and information sharing sessions were organised, including on the topics of regenerative agriculture, soil health and Biodiversity Net Gain & environmental markets. An agricultural advisor visited several farms in the cluster to advise on environmental schemes and natural flood management interventions. Additional projects included development of a grassland aeration scheme, and a wader scrape project on a farm adjacent to the River Dearne.

## FINANCIAL REVIEW

The Trust is very grateful to have been awarded a total of £416,897 grants and donations during the year, the main ones of which were as follows: -

Environment Agency	£97,094
Yorkshire Water	£119,176
National Lottery Heritage	£110,990
European Open Rivers	£16,614
South Yorkshire Community Fund	£9,980
National Lottery Community	£59,633
Other Donations	£3,410

£24,300 of deferred income was released from grants received in 2022.

£10,000 of income received in 2024 has been deferred to 2025.

The total expenditure of the Trust was £571,918

The main areas of expenditure were:

Project work	£4,430
Staff costs	£398,705
Phones and office costs	£24,709
Travel and conferences	£16,729
Professional Fees	£102,088
General overheads	£25,257

The total funds at 30 June 2024 are £266,220, with £107,108 being restricted and £159,112 unrestricted.



**DON CATCHMENT RIVERS TRUST****REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2024****FUTURE OPPORTUNITIES AND THE WAY AHEAD**

As the positive reputation and track record of the Rivers Trust movement grows, Don Catchment Rivers Trust is increasingly being invited to contribute to strategic relationships, consultations and workshops for important future environmental guidelines, regulation and legislation. It is the Trust's intention to strengthen our contribution to such plans both as Don Catchment Rivers Trust, and as part of the Yorkshire hub of regional rivers Trusts.

Over the next two years, the Trust will seek to diversify its income streams and map out how we need to evolve to continue to support our charitable objectives, especially keeping in mind that rivers, water quality and the environment generally are increasingly an issue of public concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Trust was formed with the incorporation, on the 12th June 2008, as a Company Limited by Guarantee. The Trust gained charitable status on 22nd February 2010.

Mrs Jacqueline Diaz-Nieto joined the Board in March 2024.

The Trust was set up to promote good practice in the conservation and improvement to the habitats of the rivers, wetlands and water bodies situated within the catchments of the rivers Don, Rother and Dearne.

Charitable Objectives as stated in our registration:

Undertake, advise upon, create, conserve and support use, management conservation, protection, rehabilitation, improvement of and community benefits from the rivers, streams, watercourses, water impoundments and other aquatic environments of catchments comprising the rivers Don, Rother and Dearne including their tributaries and adjacent estuarine and coastal areas.

An association, charity, local authority, administrative or governmental agency or public body or representative body in,

(1) The understanding of rivers, river corridors and catchment, including their fauna, flora and economic or social activity, and river catchment management.

(2) The need for, and benefit of, conservation, protection, rehabilitation and improvement of aquatic environments, and

(3) The benefits to the community of effective and competent management and use of river catchments.

We rely on our own expertise and that of The Rivers Trusts. Its role is primarily as an umbrella organisation, promoting the development of the movement, and building its capacity to deliver the Trust's objectives through regional or local river trusts which include environmental improvements across England & Wales and Northern Ireland.

We work closely with our other partners, Local and Regional Councils, Natural England, Yorkshire Wildlife Trust, RSPB, the Environment Agency, the Water Company and Local Community Groups.

**REFERENCE AND ADMINISTRATIVE DETAILS****Registered Company number**

06618848 (England and Wales)

**Registered Charity number**

1134414

**Registered office**

34 Middle Street South  
Driffield  
East Yorkshire  
YO25 6PS

**DON CATCHMENT RIVERS TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2024**

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**Trustees**

C J Firth  
D W Rowley  
R Sedgwick  
A J Newton  
Dr W Brown  
P Worrall  
Dr P Gaskell  
Mrs C Hutton  
S P Firth  
Mrs J Diaz-Neto (appointed 1/3/2024)

**Company Secretary**

D W Rowley

**Independent Examiner**

C B Wilson  
BCO Accountants LLP  
34 Middle Street South  
Driffield  
East Yorkshire  
YO25 6PS

Approved by order of the board of trustees on 10 February 2025 and signed on its behalf by:



D W Rowley - Trustee



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

### Independent examiner's report to the trustees of Don Catchment Rivers Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

#### Responsibilities and basis of report

As the charity's 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 charity'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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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:

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.



C B Wilson

BCO Accountants LLP  
34 Middle Street South  
Driffield  
East Yorkshire  
YO25 6PS

Date: 11 March 2025

**DON CATCHMENT RIVERS TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	4				
DDRN (Formerly Catchment Based Approach)		-	20,000	20,000	54,810
Hidden Heritage Secret Streams		-	(3,694)	(3,694)	126,215
Natural Flood Management		-	33,575	33,575	47,048
Agricultural Engagment		-	33,280	33,280	75,272
All Hands On The Don		-	223,124	223,124	100,037
Green Recovery Challenge		-	(91)	(91)	86,357
Fisheries		-	44,128	44,128	94,426
Footpath Society		-	-	-	13,877
Volunteer Programme		-	59,633	59,633	-
General Grants		17,886	-	17,886	20,821
General Donations		507	-	507	25,628
General Sales		2,850	-	2,850	625
Investment income	3	8,112	-	8,112	4,144
<b>Total</b>		<u>29,355</u>	<u>409,955</u>	<u>439,310</u>	<u>649,260</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
DDRN (Formerly Catchment Based Approach)		-	36,044	36,044	31,486
Hidden Heritage Secret Streams		-	4,579	4,579	225,397
Natural Flood Management		-	39,494	39,494	36,993
Agricultural Engagment		-	40,711	40,711	53,537
All Hands On The Don		-	191,725	191,725	68,888
Green Recovery Challenge		-	729	729	164,986
Fisheries		-	106,539	106,539	47,627
Footpath Society		-	-	-	12,932
Volunteer Programme		-	35,739	35,739	-
Other		113,305	3,053	116,358	113,504
<b>Total</b>		<u>113,305</u>	<u>458,613</u>	<u>571,918</u>	<u>755,350</u>
<b>NET INCOME/(EXPENDITURE)</b>		(83,950)	(48,658)	(132,608)	(106,090)
<b>Transfers between funds</b>	16	<u>4,795</u>	<u>(4,795)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(79,155)	(53,453)	(132,608)	(106,090)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		238,267	160,561	398,828	504,918
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>159,112</u>	<u>107,108</u>	<u>266,220</u>	<u>398,828</u>

The notes form part of these financial statements

# DON CATCHMENT RIVERS TRUST

## BALANCE SHEET 30 JUNE 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	10,901	5,417	16,318	6,966
<b>CURRENT ASSETS</b>					
Debtors	13	2,648	3,824	6,472	5,432
Cash at bank and in hand		150,955	214,382	365,337	578,542
		<u>153,603</u>	<u>218,206</u>	<u>371,809</u>	<u>583,974</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(5,392)	(87,420)	(92,812)	(138,717)
<b>NET CURRENT ASSETS</b>		<u>148,211</u>	<u>130,786</u>	<u>278,997</u>	<u>445,257</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		159,112	136,203	295,315	452,223
<b>CREDITORS</b>					
Amounts falling due after more than one year	15	-	(29,095)	(29,095)	(53,395)
<b>NET ASSETS</b>		<u>159,112</u>	<u>107,108</u>	<u>266,220</u>	<u>398,828</u>
<b>FUNDS</b>	16				
Unrestricted funds				159,112	238,267
Restricted funds				107,108	160,561
<b>TOTAL FUNDS</b>				<u>266,220</u>	<u>398,828</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



**DON CATCHMENT RIVERS TRUST**

**BALANCE SHEET - continued  
30 JUNE 2024**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 February 2025 and were signed on its behalf by:



D W Rowley - Trustee

**DON CATCHMENT RIVERS TRUST**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(210,613)	(197,830)
Net cash used in operating activities		(210,613)	(197,830)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(20,831)	(2,073)
Sale of tangible fixed assets		10,127	-
Interest received		8,112	4,144
Net cash (used in)/provided by investing activities		(2,592)	2,071
<b>Change in cash and cash equivalents in the reporting period</b>		(213,205)	(195,759)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		578,542	774,301
<b>Cash and cash equivalents at the end of the reporting period</b>		365,337	578,542

The notes form part of these financial statements

**DON CATCHMENT RIVERS TRUST**  
**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(132,608)	(106,090)
<b>Adjustments for:</b>		
Depreciation charges	6,685	3,695
Profit on disposal of fixed assets	(5,333)	-
Interest received	(8,112)	(4,144)
Increase in debtors	(1,040)	(860)
Decrease in creditors	(70,205)	(90,431)
<b>Net cash used in operations</b>	<u>(210,613)</u>	<u>(197,830)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/7/23 £	Cash flow £	At 30/6/24 £
<b>Net cash</b>			
Cash at bank and in hand	578,542	(213,205)	365,337
	<u>578,542</u>	<u>(213,205)</u>	<u>365,337</u>
<b>Total</b>	<u>578,542</u>	<u>(213,205)</u>	<u>365,337</u>

The notes form part of these financial statements



## DON CATCHMENT RIVERS TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**1. STATUTORY INFORMATION**

Don Catchment Rivers Trust is a charitable company limited by guarantee, registered in England and Wales. The company's registered number is 06618848 and registered office is 34 Middle Street South, Drifffield, East Yorkshire, YO25 6PS.

**2. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income, including grants, is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis 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.

**Allocation and apportionment of costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

**Taxation**

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

**Fund accounting**

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

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 financial statements.

# DON CATCHMENT RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2024

### 2. ACCOUNTING POLICIES - continued

#### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 3. INVESTMENT INCOME

	2024 £	2023 £
Deposit account interest	8,112	4,144

### 4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Grants	DDRN (Formerly Catchment Based Approach)	20,000	54,810
Grants	Hidden Heritage Secret Streams	(3,694)	126,215
Grants	Natural Flood Management	33,575	47,048
Grants	Agricultural Engagment	33,280	74,772
Sales	Agricultural Engagment	-	500
Grants	All Hands On The Don	216,063	59,037
Donations	All Hands On The Don	7,061	41,000
Grants	Green Recovery Challenge	(91)	86,357
Grants	Fisheries	43,575	94,426
Sales	Fisheries	553	-
Sales	Footpath Society	-	13,877
Grants	Volunteer Programme	59,633	-
Grants	General Grants	17,886	20,821
Donations	General Donations	507	25,628
Sales	General Sales	2,850	625
		431,198	645,116

### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
DDRN (Formerly Catchment Based Approach)	32,447	3,597	36,044
Hidden Heritage Secret Streams	4,579	-	4,579
Natural Flood Management	37,980	1,514	39,494
Agricultural Engagment	39,026	1,685	40,711
All Hands On The Don	175,362	16,363	191,725
Green Recovery Challenge	-	729	729
Fisheries	105,795	744	106,539
Volunteer Programme	33,881	1,858	35,739
Other	20,363	95,995	116,358
	449,433	122,485	571,918

# DON CATCHMENT RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2024

### 6. SUPPORT COSTS

	Management £	Finance £	Totals £
DDRN (Formerly Catchment Based Approach)	3,597	-	3,597
Natural Flood Management	1,514	-	1,514
Agricultural Engagment	1,685	-	1,685
All Hands On The Don	16,285	78	16,363
Green Recovery Challenge	729	-	729
Fisheries	738	6	744
Volunteer Programme	1,858	-	1,858
Other	95,741	254	95,995
	<u>122,147</u>	<u>338</u>	<u>122,485</u>

### 7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	6,685	3,695
Surplus on disposal of fixed assets	<u>(5,333)</u>	<u>-</u>

### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

#### Trustees' expenses

During the year there was £980 (2023 - £376) of travel expenses reimbursed to trustees.

### 9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	338,424	283,468
Social security costs	27,046	22,208
Other pension costs	28,591	23,596
	<u>394,061</u>	<u>329,272</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Project officers	<u>13</u>	<u>10</u>

No employees received emoluments in excess of £60,000.



# DON CATCHMENT RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2024

### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
DDRN (Formerly Catchment Based Approach)	-	54,810	54,810
Hidden Heritage Secret Streams	-	126,215	126,215
Natural Flood Management	-	47,048	47,048
Agricultural Engagment	-	75,272	75,272
All Hands On The Don	-	100,037	100,037
Green Recovery Challenge	-	86,357	86,357
Fisheries	-	94,426	94,426
Footpath Society	-	13,877	13,877
General Grants	20,821	-	20,821
General Donations	25,628	-	25,628
General Sales	625	-	625
Investment income	4,144	-	4,144
<b>Total</b>	<u>51,218</u>	<u>598,042</u>	<u>649,260</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
DDRN (Formerly Catchment Based Approach)	-	31,486	31,486
Hidden Heritage Secret Streams	-	225,397	225,397
Natural Flood Management	-	36,993	36,993
Agricultural Engagment	-	53,537	53,537
All Hands On The Don	-	68,888	68,888
Green Recovery Challenge	-	164,986	164,986
Fisheries	-	47,627	47,627
Footpath Society	-	12,932	12,932
Other	109,809	3,695	113,504
<b>Total</b>	<u>109,809</u>	<u>645,541</u>	<u>755,350</u>
<b>NET INCOME/(EXPENDITURE)</b>	(58,591)	(47,499)	(106,090)
<b>Transfers between funds</b>	(16,533)	16,533	-
<b>Net movement in funds</b>	(75,124)	(30,966)	(106,090)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	313,391	191,527	504,918
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>238,267</u></u>	<u><u>160,561</u></u>	<u><u>398,828</u></u>

# DON CATCHMENT RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2024

### 11. DEFERRED INCOME

Some of the grants received by the charity are specifically to cover salaries of key personnel over the period of a project as such this income is deferred over the length of the project, the movement of the deferred income is set out below,

	2024 £	2023 £
Balance b/fwd	77,695	105,635
Grant received	15,000	-
Released in year	(29,300)	(27,940)
	<u>63,395</u>	<u>77,695</u>
Balance c/fwd	<u>63,395</u>	<u>77,695</u>

### 12. TANGIBLE FIXED ASSETS

	Office equipment £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 July 2023	2,840	17,786	9,805	30,431
Additions	5,549	13,176	2,106	20,831
Disposals	-	(17,786)	-	(17,786)
	<u>8,389</u>	<u>13,176</u>	<u>11,911</u>	<u>33,476</u>
At 30 June 2024	<u>8,389</u>	<u>13,176</u>	<u>11,911</u>	<u>33,476</u>
<b>DEPRECIATION</b>				
At 1 July 2023	2,000	12,992	8,473	23,465
Charge for year	1,673	3,294	1,718	6,685
Eliminated on disposal	-	(12,992)	-	(12,992)
	<u>3,673</u>	<u>3,294</u>	<u>10,191</u>	<u>17,158</u>
At 30 June 2024	<u>3,673</u>	<u>3,294</u>	<u>10,191</u>	<u>17,158</u>
<b>NET BOOK VALUE</b>				
At 30 June 2024	<u>4,716</u>	<u>9,882</u>	<u>1,720</u>	<u>16,318</u>
At 30 June 2023	<u>840</u>	<u>4,794</u>	<u>1,332</u>	<u>6,966</u>

### 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	100
Prepayments	6,472	5,332
	<u>6,472</u>	<u>5,432</u>

# DON CATCHMENT RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2024

### 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	2,376
Social security and other taxes	11,687	8,590
Other creditors	1,014	459
Farmer grants	41,550	99,224
Deferred income	34,300	24,300
Accrued expenses	4,261	3,768
	<u>92,812</u>	<u>138,717</u>

### 15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £	2023 £
Deferred income	<u>29,095</u>	<u>53,395</u>

### 16. MOVEMENT IN FUNDS

	At 1/7/23 £	Net movement in funds £	Transfers between funds £	At 30/6/24 £
<b>Unrestricted funds</b>				
General fund	238,267	(83,950)	4,795	159,112
<b>Restricted funds</b>				
Restricted	160,561	(48,658)	(4,795)	107,108
<b>TOTAL FUNDS</b>	<u>398,828</u>	<u>(132,608)</u>	<u>-</u>	<u>266,220</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,355	(113,305)	(83,950)
<b>Restricted funds</b>			
Restricted	409,955	(458,613)	(48,658)
<b>TOTAL FUNDS</b>	<u>439,310</u>	<u>(571,918)</u>	<u>(132,608)</u>



# DON CATCHMENT RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2024

### 16. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/7/22 £	Net movement in funds £	Transfers between funds £	At 30/6/23 £
<b>Unrestricted funds</b>				
General fund	313,391	(58,591)	(16,533)	238,267
<b>Restricted funds</b>				
Restricted	191,527	(47,499)	16,533	160,561
<b>TOTAL FUNDS</b>	<u>504,918</u>	<u>(106,090)</u>	<u>-</u>	<u>398,828</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,218	(109,809)	(58,591)
<b>Restricted funds</b>			
Restricted	598,042	(645,541)	(47,499)
<b>TOTAL FUNDS</b>	<u>649,260</u>	<u>(755,350)</u>	<u>(106,090)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/7/22 £	Net movement in funds £	Transfers between funds £	At 30/6/24 £
<b>Unrestricted funds</b>				
General fund	313,391	(142,541)	(11,738)	159,112
<b>Restricted funds</b>				
Restricted	191,527	(96,157)	11,738	107,108
<b>TOTAL FUNDS</b>	<u>504,918</u>	<u>(238,698)</u>	<u>-</u>	<u>266,220</u>

# DON CATCHMENT RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2024

### 16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	80,573	(223,114)	(142,541)
<b>Restricted funds</b>			
Restricted	1,007,997	(1,104,154)	(96,157)
<b>TOTAL FUNDS</b>	<u>1,088,570</u>	<u>(1,327,268)</u>	<u>(238,698)</u>

### 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

**DON CATCHMENT RIVERS TRUST**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	8,112	4,144
<b>Charitable activities</b>		
Grants	420,227	563,486
Donations	7,568	66,628
Sales	3,403	15,002
	<u>431,198</u>	<u>645,116</u>
<b>Total incoming resources</b>	439,310	649,260
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	282,083	241,325
Employers NI	21,956	19,033
Pensions	23,751	19,719
Travel	7,276	7,672
Project work undertaken	4,430	236,388
Motor expenses	5,110	3,153
Training	3,422	3,127
Professional fees	94,031	113,534
Staff costs	3,544	1,343
Volunteer costs	3,830	5,054
	<u>449,433</u>	<u>650,348</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	56,341	42,143
Employers NI	5,090	3,175
Pensions	4,840	3,877
Office rent	14,880	12,240
Insurance	6,967	6,330
Telephone	2,236	2,057
Office costs	7,593	7,096
Promotional expenses	5,782	7,930
Sundries	2,292	4,067
Travel	1,828	1,733
Motor expenses	2,515	2,146
Training	175	-
Subscriptions	4,055	811
Accountancy	2,666	2,173
Professional fees	1,969	3,110
Carried forward	119,229	98,888

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# DON CATCHMENT RIVERS TRUST

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

	2024 £	2023 £
<b>Management</b>		
Brought forward	119,229	98,888
Staff costs	925	1,237
Volunteer costs	641	1,016
Depreciation of tangible and heritage assets	6,685	3,695
(Profit)/Loss on sale of tangible fixed assets	(5,333)	-
	<u>122,147</u>	<u>104,836</u>
<b>Finance</b>		
Bank charges	338	166
	<u>571,918</u>	<u>755,350</u>
Total resources expended		
<b>Net expenditure</b>	<u>(132,608)</u>	<u>(106,090)</u>

This page does not form part of the statutory financial statements