

Registered company number: 07713172 (England and Wales)

Registered charity number: 1145188

## **NORTHUMBERLAND RIVERS TRUST**

### **COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

Northumberland Rivers Trust  
Cragend  
Rothbury  
Northumberland  
NE65 7XN  
[www.northumberlandriverstrust.co.uk](http://www.northumberlandriverstrust.co.uk)



**NORTHUMBERLAND RIVERS TRUST**  
**YEAR ENDED 31 MARCH 2021**

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**NORTHUMBERLAND RIVERS TRUST**  
**YEAR ENDED 31 MARCH 2021**

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**CHARITY INFORMATION**

**Company Registration Number**

07713172

**Charity Registration Number**

1145188

**Registered Office**

Time Central, c/o Muckle LLP, 32 Gallowgate, Newcastle Upon Tyne, NE1 4BF

**Trustees**

S M Renwick (Chairman)  
Dr J B Hogger  
A E Collingwood-Cameron  
G C Hodgson  
J W Jackson  
Ms J C Jonczyk  
R J Inverarity

**Company Secretary**

P Kerr

**Independent Examiner**

Counting North, Salvus House, Aykley Heads, Durham City, Durham, DH1 5TS

**Bankers**

Natwest, 4 Bridge Street, Morpeth, Northumberland, NE61 1NG

# **NORTHUMBERLAND RIVERS TRUST**

## **YEAR ENDED 31 MARCH 2021**

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### **TRUSTEES REPORT**

#### **Introduction**

The Trustees (who are also directors of the Charity for the purposes of the Companies Act) submit their annual report and the financial statements of Northumberland Rivers Trust (the charitable company) for the year ended 31 March 2021. The Trustees confirm that the annual report and financial statements of the charitable company comply with current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Charities SORP (FRS102).

#### **Legal Status**

Northumberland Rivers Trust is a charitable company limited by guarantee, company number 7713172, and is a registered charity, number 1145188. The charity was established under a Memorandum of Association, which established the objectives and powers of the company, and is governed under its Articles of Association. The members of the company are the current trustees and the liability of the members is limited. Every member of the charity promises, if the charity is dissolved while he or she is a member (or within twelve months after he or she ceases to be a member), to contribute such sum (not exceeding £1) as may be demanded of him or her towards the payment of the debts and liabilities of the charity incurred before he or she ceases to be a member, and of the costs, charges and expenses of winding up. For the purposes of company law, the trustees of the charity are directors of the company.

#### **Method of Appointment of Trustees**

The management of the charitable company is the responsibility of the Trustees who are appointed under the terms of the Memorandum and Articles of Association. At each annual general meeting one fifth of the directors retire and are eligible for re-election.

#### **Organisational structure and decision making**

The Trustees attend Board meetings throughout the period as required (roughly every 2 months), and these meetings form the basis of strategic decision making.

Pete Kerr is the Secretary of the Trust and is employed to work within the Trust on average 2 days per month. Pete Kerr is also commissioned to deliver projects for the Trust through his separate service companies. This approach allows some flexibility of resource in a climate of generally decreasing funds in this sector.

#### **Risk Management**

The Trustees have established systems to mitigate risk appropriate to the size of the charity with a focus on finance and Health and Safety. Processes and procedures are reviewed annually by the Trustees and annual refreshment of Health and Safety procedures takes place for all staff, Trustees and volunteers.

# **NORTHUMBERLAND RIVERS TRUST**

## **YEAR ENDED 31 MARCH 2021**

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### **Wider network**

Northumberland Rivers Trust is part of a growing movement: there are now over fifty rivers trusts in England and Wales, covering most of the river catchments. The rivers trusts are affiliated to an umbrella organisation, The Rivers Trust, which acts as a point of liaison between them, sharing information and best practice, and coordinating/administering the bids and delivery of specific government / trust funds.

### **Objectives**

The aims of the Trust are as set out in the Memorandum and Articles of Association, namely, to restore and safeguard Northumberland's rivers and streams.

We are committed to:

Undertake environmental projects with communities and angling clubs to restore and improve habitats;

Share and promote awareness of environmental issue and best practice;

Work in partnership with communities, angling clubs, environmental organisations and others to deliver lasting improvements;

Help deliver a Catchment Based Approach to works.

Our area of working is all the rivers and streams that flow into the North Sea north of the Tyne and south of the Tweed as shown by the map below:

### **Northumberland Rivers 'Catchment'**

- Berwick to Alnmouth Coast
- Aln
- Upper Coquet
- Lower Coquet
- Lyne & Druridge Bay Coast
- Wansbeck
- Pont
- Blyth



## **NORTHUMBERLAND RIVERS TRUST**

### **YEAR ENDED 31 MARCH 2021**

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#### **Activities**

The Northumberland Rivers Trust completed two extensive European funded projects in this period. The Water Environment Grant projects on the Aln and Coquet side streams delivered some of our biggest environmental improvements to date. On the Aln we delivered three new technical fish passes and re-furbished a further two. We also engaged with farmers (COVID 19 permitting) to encourage best practice and planted 2000 trees. On the Coquet we delivered a series of wetlands and created roughly 3km of new hedgerow.

We built a fish pass on the Hazon Burn funded by Network Rail and delivered by volunteers. Network Rail also funded a fish pass on the Foxton Burn and we built a further one funded by the Environment Agency.

We carried out extensive walkovers in North Northumberland to identify problems along the streams feeding into Budle Bay. We also shared leaflets throughout the communities in the catchment on issues from septic tanks.

We received some funding from Coca Cola to deliver 11 wetlands in the Wansbeck catchment to reduce sediment and nutrients reaching the stream. We also planted 3000 trees around these wetlands with community volunteers and Coke employees.

We mapped and investigated 341 potential barriers to fish migration in the Coquet catchment and created a prioritized plan for improvements.

The Northumberland Rivers Trust has worked with farmers across the area during this period to raise awareness of diffuse pollution from agricultural land. We believe that this is starting to change behaviours and practices.

Towards the end of the financial year we started an ambitious Lottery Project funded by the Green Recovery Challenge Fund. The Coquet 2020 project started to plant new hedgerows in Spring 2021 with ex-young offenders to improve their skills and future employment opportunities. The project will continue in 2021 and deliver 20 timber fish passes and 20 guided nature walks.

Although the environmental charity sector was significantly impacted by COVID 19, our home-based flexible structure allowed us to continue with our work comparatively normally through the year and we managed to deliver a range of exciting outcomes.

#### **Public Benefit**

The trustees have had due regard to the guidance published by the charity commission on public benefit.

The work of the Northumberland Rivers Trust benefits rivers, river wildlife and the people who enjoy rivers and who gain their livelihood from rivers.

## **NORTHUMBERLAND RIVERS TRUST**

### **YEAR ENDED 31 MARCH 2021**

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Community engagement is a key element of all our projects as we recognise that people are only likely to care for their river if they enjoy and understand it. This is achieved by running events and holding informative public meetings.

#### **Financial Review**

In the period reported, Northumberland Rivers Trust managed to increase its income from £212,514 to £569,479. Much of the funding received is from tranches of local and national government grant monies for major projects, working with partners such as the Environment Agency and Rural Payments Agency. This year we have actively sought to broaden the funding base with some success in securing funding from Big Lottery, The Rivers Trust and Barratt Homes. We believe that this broader financing will become increasingly important in the coming years.

Due to the increased funding, there was an increase in expenditure from £248,145 to £419,309 which resulted in an overall increase in reserves from £3,556 to £154,226.

#### **Reserves Policy and Going Concern**

The trustees have reviewed the charity's needs for reserves in line with guidance issued by the Charity Commission.

The Trustees keep their reserves policy and level of reserves held under review, monitoring the level of reserves held throughout the year as part of the normal monitoring and budgetary process. The main risks to both Income and expenditure are highlighted, and the level of committed expenditure taken into account. The majority of the charity's income continues to be project specific, this limits our ability to create a reserve, however the Trust continues to look to bring in other non-specific income and will look at ways to use this to create a reserve to secure the Trusts future.

#### **The Trustees**

The trustees who served the charity during the year were as follows:

S M Renwick  
Dr J B Hogger  
C W Lucas - Deceased October 2020  
A E Collingwood-Cameron  
G C Hodgson  
J W Jackson  
Ms J C Jonczyk  
R J Inverarity

Sadly we lost one of our Trustees, Mr C Lucas, in October 2020. Chris' excellent support and advice to the Trust will be sorely missed.

## **NORTHUMBERLAND RIVERS TRUST**

### **YEAR ENDED 31 MARCH 2021**

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#### **Plans for the future**

We will continue to deliver cost effective and inclusive projects to improve our rivers and streams. We will seek to secure a second lottery funded project in the next 12 months, either focusing on the Wansbeck or the Blyth. We will continue to collaborate with partner organisations and seek opportunities to share expertise and opportunities. We will further increase our efforts on communications so that more people value and support measures to improve our rivers and streams. We will continue to explore funding from businesses such as Coca Cola and continue to diversify our funding streams. We do not intend to expand at present as we feel that our current level of costs and expenditure is sustainable whereas expansion could lead to concerns and challenges in the future.

#### **Statement of Trustees Responsibilities**

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



## **NORTHUMBERLAND RIVERS TRUST YEAR ENDED 31 MARCH 2021**

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### **Small Company Provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' regime.

The trustee's annual report was approved and signed on behalf of the Board of Trustees by:

  
Shaun Renwick (Dec 20, 2021 18:30 GMT)

S M Renwick  
(Chairman)

10 December 2021

# **NORTHUMBERLAND RIVERS TRUST**

## **YEAR ENDED 31 MARCH 2021**

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### **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF NORTHUMBERLAND RIVERS TRUST**

I report to the charity trustees on my examination of the financial statements of the Northumberland Rivers Trust ("the Company") for the year ended 31 March 2021.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- 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 reporting their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

**NORTHUMBERLAND RIVERS TRUST  
YEAR ENDED 31 MARCH 2021**

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**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF NORTHUMBERLAND RIVERS TRUST (CONTINUED)**

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.



Gerald Henderson FCA FCCA  
Counting North  
Chartered Accountants and Registered Auditors  
Salvus House  
Aykley Heads  
Durham City  
Durham  
DH1 5TS

10 December 2021



**NORTHUMBERLAND RIVERS TRUST**  
**YEAR ENDED 31 MARCH 2021**

**STATEMENT OF FINANCIAL ACTIVITIES**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Income</b>					
Income from charitable activities	4	11,000	558,479	569,479	212,514
Other	5	-	500	500	2,919
<b>Total</b>		<b>11,000</b>	<b>558,979</b>	<b>569,979</b>	<b>215,433</b>
<b>Expenditure</b>					
Raising funds	6	-	-	-	-
Charitable activities	7	3,951	415,358	419,309	248,145
<b>Total</b>		<b>3,951</b>	<b>415,358</b>	<b>419,309</b>	<b>248,145</b>
<b>Net income / (expenditure) before transfers</b>		<b>7,049</b>	<b>143,621</b>	<b>150,670</b>	<b>(32,712)</b>
Transfers		(1,159)	1,159	-	-
<b>Net movement in funds</b>		<b>5,890</b>	<b>144,780</b>	<b>150,670</b>	<b>(32,712)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	16	(14,888)	18,444	3,556	36,268
<b>Total funds carried forward</b>	<b>16</b>	<b>(8,998)</b>	<b>163,224</b>	<b>154,226</b>	<b>3,556</b>

**NORTHUMBERLAND RIVERS TRUST**  
**YEAR ENDED 31 MARCH 2021**

**BALANCE SHEET**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<b>Fixed assets</b>					
Tangible assets	12	69	89	158	210
<b>Current assets</b>					
Debtors	12	1,704	127,572	129,276	120,037
Cash at bank and in hand		(8,859)	161,563	152,704	47,010
		(7,155)	289,135	281,980	167,047
<b>Creditors: amounts due within one year</b>	14	(1,912)	(126,000)	(127,912)	(113,701)
<b>Net current assets</b>		(9,067)	163,135	154,068	53,346
<b>Total assets less current liabilities</b>		(8,998)	163,224	154,226	53,556
<b>Creditors: amounts due after more than one year</b>	15	-	-	-	(50,000)
<b>Total assets less liabilities</b>		(8,998)	163,224	154,226	3,556
<b>Charity funds</b>					
Unrestricted funds	16	(8,998)	-	(8,998)	(14,888)
Restricted funds	16	-	163,224	163,224	18,444
		(8,998)	163,224	154,226	3,556

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

## **NORTHUMBERLAND RIVERS TRUST**

### **YEAR ENDED 31 MARCH 2021**

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The trustees acknowledge their responsibility 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.

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

The financial statements were approved by the Board of Trustees on 10 December 2021 and were signed on its behalf by:

  
Shaun Renwick (Dec 20, 2021 18:30 GMT)

S M Renwick  
(Chairman)

The notes on pages 15 to 22 form part of these financial statements.

# **NORTHUMBERLAND RIVERS TRUST**

## **YEAR ENDED 31 MARCH 2021**

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### **NOTES TO THE FINANCIAL STATEMENTS**

#### **1. General information**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Time Central, c/o Muckle LLP, 32 Gallowgate, Newcastle Upon Tyne, NE1 4BF

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Companies Act 2006. The financial statements are prepared in sterling which is the functional currency of the charity.

Northumberland Rivers Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **3. Accounting policies**

##### ***Income***

All incoming resources are included in the Statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charitable company where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### ***Expenditure***

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributable to particular activities, they have been allocated on a basis consistent with the use of the resources.

# **NORTHUMBERLAND RIVERS TRUST**

## **YEAR ENDED 31 MARCH 2021**

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### **NOTES TO THE FINANCIAL STATEMENTS**

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company. Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

#### ***Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### ***Tangible fixed assets***

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment – 25% reducing balance

#### ***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is only applied to projects which are operated on a commercial rather than charitable basis.



**NORTHUMBERLAND RIVERS TRUST**  
**YEAR ENDED 31 MARCH 2021**

**NOTES TO THE FINANCIAL STATEMENTS**

**4. Charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Environmental projects	11,000	558,479	569,479	212,514
Total	11,000	558,479	569,479	212,514

**5. Other income**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Donations	-	500	500	502
Other	-	-	-	2,417
Total	-	500	500	2,919

**6. Expenditure on raising funds**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Fundraising	-	-	-	-
Total	-	-	-	-

**7. Expenditure on charitable activities**

	<b>Direct expenses 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Environmental projects	405,288	14,021	419,309	248,145
Total	405,288	14,021	419,309	248,145

**NORTHUMBERLAND RIVERS TRUST**  
**YEAR ENDED 31 MARCH 2021**

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**NOTES TO THE FINANCIAL STATEMENTS**

**8. Direct costs**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Project materials and third party services	344,140	127,049
Time costs	54,993	91,792
Consumable tools and equipment	903	528
Direct expenses	65	671
Mileage and travel costs	3,484	5,610
Other project costs	1,703	2,000
	<b>405,288</b>	<b>227,650</b>

**9. Support costs**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Directors' costs	3,054	8,934
Pensions	967	938
Rent	450	650
Insurance	1,675	2,091
Printing, stationery, postage and telephone	267	267
Accountancy	4,090	4,068
Independent examiners fees	1,560	1,560
Loan arrangement fees	-	1,500
Loan interest	1,000	-
Bank charges	72	141
General expenses	834	277
Depreciation	52	69
	<b>14,021</b>	<b>20,495</b>

**NORTHUMBERLAND RIVERS TRUST**  
**YEAR ENDED 31 MARCH 2021**

**NOTES TO THE FINANCIAL STATEMENTS**

**10. Fees for examination of the financial statements**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Examiners fees	1,560	-	1,560	1,560
Total	1,560	-	1,560	1,560

**11. Staff costs**

	<b>2021 £</b>	<b>2020 £</b>
Staff salaries	3,054	8,934
Pension costs	967	938
Total	4,021	9,872

No employees received employee benefits for the reporting period of more than £60,000.

<b>Average headcount in the year</b>	<b>Total 2021</b>	<b>Total 2020</b>
Fundraising	-	-
Charitable activities	1	1
Governance	-	-
Total	1	1

**NORTHUMBERLAND RIVERS TRUST**  
**YEAR ENDED 31 MARCH 2021**

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**NOTES TO THE FINANCIAL STATEMENTS**

**12. Tangible fixed assets**

	<b>Office Equipment</b>
<b>Cost</b>	
As at 1 April 2020	1,506
Additions	-
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As at 31 March 2021	<u>1,506</u>
<b>Depreciation</b>	
As at 1 April 2020	1,296
Charge for the year	52
	<hr/>
As at 31 March 2021	<u>1,348</u>
<b>Net book value</b>	
As at 31 March 2021	<u>158</u>
As at 31 March 2020	<u>210</u>

**13. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	-
Prepayments and accrued income	129,276	120,037
	<hr/>	<hr/>
	<u>129,276</u>	<u>120,037</u>

**14. Creditors amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Taxation and social security	-	1,829
Accruals and deferred income	1,560	1,560
Other creditors	352	312
Loan	126,000	110,000
	<hr/>	<hr/>
	<u>127,912</u>	<u>113,701</u>

**NORTHUMBERLAND RIVERS TRUST**  
**YEAR ENDED 31 MARCH 2021**

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**NOTES TO THE FINANCIAL STATEMENTS**

**15. Creditors amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Loan	-	50,000
	<hr/>	<hr/>
	-	50,000
	<hr/>	<hr/>

**NORTHUMBERLAND RIVERS TRUST**  
**YEAR ENDED 31 MARCH 2021**

**NOTES TO THE FINANCIAL STATEMENTS**

**16. Analysis of funds**

	<b>Brought forward £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers in/out £</b>	<b>Carried Forward £</b>
<b>UNRESTRICTED FUNDS</b>					
General funds	(14,888)	11,000	(3,951)	(1,159)	(8,998)
<b>RESTRICTED FUNDS</b>					
Acklington	714	-	-	-	714
Aln Fish Pass	1,327	-	-	-	1,327
Aln WEG	-	209,508	(209,508)	-	-
Amble Estuary	103	-	-	-	103
Barratt – Delf Burn	-	30,000	(1,244)	-	28,756
Barratt – Crayfish	-	17,000	-	-	17,000
Barratt – Crayfish Bar	-	9,000	-	-	9,000
Barratt – Easeme	-	15,000	-	-	15,000
Barratt – Fencing	-	18,000	(157)	-	17,843
Barratt – Signs	-	1,000	(262)	-	738
Catchment Partnership	6,955	15,000	(15,925)	-	6,030
Coca Cola	-	38,000	(37,083)	-	917
Coquet 2020	-	116,950	(63,738)	-	53,212
Coquet Barriers	-	14,851	(14,851)	-	-
Coquet Side Streams	-	32,596	(32,596)	-	-
Crayfish	2,043	-	(207)	-	1,836
Foxton Fish Pass	2,000	11,400	(13,406)	6	-
Humford	605	-	-	-	605
Hazon Fish Pass	4,000	-	(3,749)	-	251
Lyne Restoration	-	7,432	(7,432)	-	-
Lyne Diffuse Pollution	418	-	-	-	418
Lyne Eels	112	-	-	-	112
Lyne Cell	-	9,375	(180)	-	9,195
NWL Fontburn	167	-	-	-	167
St Aidans Stream	-	13,367	(14,020)	653	-
Story Mapping	-	500	(1,000)	500	-
	18,444	558,979	(415,358)	1,159	163,224
<b>Total</b>	3,556	569,979	(419,309)	-	154,226

**NOTES TO THE FINANCIAL STATEMENTS**

**17. Company limited by guarantee**

The Charity is a company limited by guarantee and does not have any share capital. The company is incorporated in England. If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**18. Related party transactions**

During the year the charity had transactions with Riverworks Ltd, a company controlled by the Trust Secretary, Peter Kerr. The charity paid Riverworks Ltd £58,996 (2020 - £69,774) for services rendered.

During the year the charity had transactions with Dr J B Hogger, a Trustee of the charity. The charity paid Dr J B Hogger £nil (2020 - £705) for services rendered.

**NORTHUMBERLAND RIVERS TRUST**  
**YEAR ENDED 31 MARCH 2021**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Charitable activities	569,479		212,514	
Other income	<u>500</u>		<u>2,919</u>	
<b>Total income</b>		569,979		215,433
<b>Direct expenses</b>				
Project materials and third party services	344,140		127,049	
Time costs	54,993		91,792	
Consumable tools and equipment	903		528	
Direct expenses	65		671	
Mileage and travel costs	3,484		5,610	
Other project costs	<u>1,703</u>		<u>2,000</u>	
		(405,288)		(227,650)
<b>Operating expenses</b>				
Directors' costs	3,054		8,934	
Rent	450		650	
Pensions	967		938	
Insurance	1,675		2,091	
Printing, stationery, postage and telephone	267		267	
Accountancy	4,090		4,068	
Independent examiners fees	1,560		1,560	
Bank charges	72		141	
Loan arrangement fees	-		1,500	
Loan interest	1,000		-	
General expenses	834		277	
Depreciation	<u>52</u>		<u>69</u>	
		(14,021)		(20,495)
<b>Surplus/(Deficit) for the year</b>		150,670		(32,712)
<b>Funds brought forward</b>		<u>3,556</u>		<u>36,268</u>
<b>Funds carried forward</b>		<u>154,226</u>		<u>3,556</u>













# NRT 31 03 21 Accounts

Final Audit Report

2021-12-21

Created:	2021-12-10
By:	Ged Henderson (ged.henderson@countingnorth.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIjdPJRWG9Lr8TSKYo9gFTEaUCTToljH

## "NRT 31 03 21 Accounts" History

-  Document created by Ged Henderson (ged.henderson@countingnorth.co.uk)  
2021-12-10 - 10:37:16 GMT- IP address: 217.23.224.253
-  Document emailed to shaunrenwick@cragendfarm.co.uk for signature  
2021-12-10 - 10:38:05 GMT
-  Email viewed by shaunrenwick@cragendfarm.co.uk  
2021-12-10 - 11:44:34 GMT- IP address: 88.83.119.181
-  Ged Henderson (ged.henderson@countingnorth.co.uk) replaced signer shaunrenwick@cragendfarm.co.uk with Shaun Renwick (pkerr3@sky.com)  
2021-12-18 - 17:11:01 GMT- IP address: 217.23.224.253
-  Document emailed to Shaun Renwick (pkerr3@sky.com) for signature  
2021-12-18 - 17:11:02 GMT
-  Email viewed by Shaun Renwick (pkerr3@sky.com)  
2021-12-19 - 08:29:07 GMT- IP address: 212.82.108.33
-  Document e-signed by Shaun Renwick (pkerr3@sky.com)  
Signature Date: 2021-12-20 - 18:30:14 GMT - Time Source: server- IP address: 94.195.77.8
-  Document emailed to Ged Henderson (ged.henderson@countingnorth.co.uk) for signature  
2021-12-20 - 18:30:15 GMT
-  Document e-signed by Ged Henderson (ged.henderson@countingnorth.co.uk)  
Signature Date: 2021-12-21 - 13:06:47 GMT - Time Source: server- IP address: 217.23.224.253
-  Agreement completed.  
2021-12-21 - 13:06:47 GMT