

The Aire Rivers Trust

Charity number 1145609

A company limited by guarantee number 07464227

Annual Report and Financial Statements **for the year ended 31 March 2023**



The Aire Rivers Trust

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

The Aire Rivers Trust

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Geoffrey Roberts	Chair	
Jeremy Whaley	Secretary	
Kevin Sunderland		
Mark Penny		
David Lerner		
David Brazendale		
Wendy Robinson		
Jane Rogers		Resigned 10 August 2022
Jillian Campbell		Resigned 9 May 2023
Alex Fraser		Appointed 10 May 2023
Catherine Broadhead		Appointed 10 May 2023
Mark Davis		Appointed 10 May 2023
Kim Jennings		Appointed 10 May 2023
Charity number	1145609	Registered in England and Wales
Company number	07464227	Registered in England and Wales
Registered and principal address	Bankers	
38 Morton Lane	Barclays	
East Morton	152 Main Street	
Keighley	Bingley	
West Yorkshire	West Yorkshire	
BD20 5RS	BD16 2HS	

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 Dec 2010. It is governed by a memorandum and articles of association amended 6 Sep 2011 and 16 Jan 2012. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

The Aire Rivers Trust

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

- 1) To conserve, protect, rehabilitate and improve the rivers, streams, watercourses and water impoundments of the catchments comprising the River Aire and all tributaries and connected waterways (but excluding the Leeds and Liverpool Canal) and to facilitate and encourage appropriate access for all to the River Aire and its tributaries and connected waterways.
- 2) To advance the education of the public, or any association, company, local authority, administrative or governmental agency or public body or representative body in:
 - (a) The understanding of rivers, river corridors and catchments, including their fauna, flora and economic or social activity.
 - (b) The need for, and benefits of, conservation, protection, rehabilitation and improvement of water environments.

The charity's main activities

The Aire Rivers Trust believes in connecting people, places and nature. We are one of a network of Rivers Trusts working to improve our catchment's health and natural processes.

Our vision for the River Aire is:

"It will be a thriving river valued for its environmental, social and economic benefits, and which is actively appreciated by the community for its diverse ecology and contribution to flood risk management."

To achieve our aim, we have developing projects that create and sustain improvements in our river supporting capital, community engagement and volunteering projects.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

This financial year saw the conclusion of Developing the Natural Aire, a partnership project with the Environment Agency. Over the past year this project has made a major step forward in the aim of "reconnecting the ecology of the River Aire from the source to the sea" with the construction of four new fish passes connecting 60km of river habitat. Alongside this the Aire Rivers Trust has supported 200 local people to volunteering a total of 1,548 days of their time to improve the River Aire for wildlife and people and help share the river through events. With their help 3.5 km of riverbank has been cleaned or cared for by volunteers, 1 km of hedge laid or dry stone wall has been repaired, 3 footbridges have been repaired and 1 km footpaths re-laid to improve access along the river. Over 25 leaky dams have been built to help naturally reduce the risk of flooding and 8,295 trees have been planted. We have contributed to the cultural impact of the river through an exhibition at Armley Mills Industrial Museum, 125 riverside wellbeing walks and contributing to over 800 children's learning supported through school loans, visits to the river or at the Yorkshire Agricultural Society's Countryside Days.

We have fundraised the money needed to ensure that the legacy of this, our willing and able volunteers, are able to continue their work caring for the River Aire. River Aire Care 2 will incorporate riverside conservation work alongside teaching traditional countryside management skills and providing a youth placement. Our volunteering programme, induction and training has been recognised with a Bradford District Volunteering Quality Mark.

Through a project called Better Becks our staff have been identifying water quality issues within the catchment and working with landowners to address them. An example of this has taken place on Loadpit Beck where erosion control works have improved a section of footpath for both dog walkers and the wildlife in the adjacent stream.

The Aire Rivers Trust

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance continued

The Trust's ability to highlight water quality and pollution issues within the catchment has been boosted by the hard work of our volunteer River Monitors. Members of this group and Friends of Bradford's Becks have helped highlight issues that have ultimately led to enforcement action by government agencies to safeguard our river.

The Trust's work as Catchment Host for the Aire Catchment Network has been instrumental in supporting the development of partnership projects and funding bids that have brought together a diverse group of local authorities, third sector organisations, Yorkshire Water and the Environment Agency representatives to improve the Aire valley and its waterways.

Financial review

The net income for the year was £254,097, including net income of £9,264 on unrestricted funds and net income of £244,833 on restricted funds after transfers.

Reserves policy

The purpose being to enable smooth running of the charity and to enable an orderly winding up should the charity have to close. The operating reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding or to cover uninsured losses.

The target minimum Operating Reserve Fund is equal to three months of average operating costs.

The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, occupancy, office, travel, program, and ongoing professional services. The amount of the Operating Reserve fund target minimum will be calculated each year at an appropriate time, reported to the Board of Trustees and included in the regular financial reports

A target maximum balance of £40,000 has also been identified to ensure as far as reasonably possible that monies received by the Trust are being expended on meeting the aims of the Trust as set out in its Articles of Association.

The charity's free reserves, excluding fixed assets, at the year end were £39,863.

The Aire Rivers Trust

Trustees' report (continued) for the year ended 31 March 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 8/11/2023

Jeremy Whaley (Trustee)

The Aire Rivers Trust

Independent examiner's report to the trustees of The Aire Rivers Trust

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('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 the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 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.

Simon Bostrom FCIE

22/11/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Aire Rivers Trust
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	-	567,117	567,117	380,404
Contributions		797	43	840	1,698
Bank interest		1,452	-	1,452	16
Fee income		4,947	3	4,950	6,753
Total income		<u>7,196</u>	<u>567,163</u>	<u>574,359</u>	<u>388,871</u>
Expenditure on:					
Salaries NI and pensions	(3)	-	177,034	177,034	167,421
Travel expenses and other staff costs		-	4,693	4,693	8,361
Training		-	5,816	5,816	10,545
Project costs		-	51,444	51,444	111,612
Professional fees and evaluation		-	230	230	36,204
Materials, resources and consumables		-	27,806	27,806	30,514
Office expenses		-	21,925	21,925	18,478
Advertising and publicity		-	7,445	7,445	12,109
Insurance		-	5,168	5,168	3,755
Independent examination		-	1,638	1,638	1,560
Depreciation		3,587	-	3,587	4,116
Other expenditure		-	834	834	1,566
Funding returned		-	4,782	4,782	-
Transfers of funds to Friends of Bradford Becks		-	7,860	7,860	-
Total expenditure		<u>3,587</u>	<u>316,675</u>	<u>320,262</u>	<u>406,241</u>
Net income / (expenditure)		<u>3,609</u>	<u>250,488</u>	<u>254,097</u>	<u>(17,370)</u>
Transfers between funds	(4)	<u>5,655</u>	<u>(5,655)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>9,264</u>	<u>244,833</u>	<u>254,097</u>	<u>(17,370)</u>
Fund balances brought forward		<u>35,892</u>	<u>227,575</u>	<u>263,467</u>	<u>280,837</u>
Fund balances carried forward	(4)	<u>45,156</u>	<u>472,408</u>	<u>517,564</u>	<u>263,467</u>

All incoming resources and resources expended derive from continuing activities.

The Aire Rivers Trust
Balance sheet
as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 5,293	-	5,293	3,225
Total fixed assets	<u>5,293</u>	<u>-</u>	<u>5,293</u>	<u>3,225</u>
Current assets				
Debtors and prepayments	(6) 40,783	-	40,783	54,000
Cash at bank and in hand	(7) 3,398	484,408	487,806	306,202
Total current assets	<u>44,181</u>	<u>484,408</u>	<u>528,589</u>	<u>360,202</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 4,318	12,000	16,318	99,960
Total current liabilities	<u>4,318</u>	<u>12,000</u>	<u>16,318</u>	<u>99,960</u>
Net current assets / (liabilities)	<u>39,863</u>	<u>472,408</u>	<u>512,271</u>	<u>260,242</u>
Net assets	<u>45,156</u>	<u>472,408</u>	<u>517,564</u>	<u>263,467</u>
Funds				
Unrestricted funds	45,156	-	45,156	35,892
Restricted funds	-	472,408	472,408	227,575
Total funds	<u>45,156</u>	<u>472,408</u>	<u>517,564</u>	<u>263,467</u>

For the year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 8/11/2023

Jeremy Whaley (Trustee)

The Aire Rivers Trust

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

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

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computers: over 3 years

Motor vehicles: over 3 years

The Aire Rivers Trust

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

The Aire Rivers Trust
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Applebridge Construction Ltd	-	35,000	35,000	-
Banister Family Trust	-	3,668	3,668	17,628
Bradford Met. Council (BMDC)	-	9,691	9,691	9,147
Environment Agency	-	198,189	198,189	217,289
Garfield Weston	-	32,000	32,000	-
Keepmoat	-	100,000	100,000	-
Keighley Big Local.	-	2,500	2,500	-
Leeds City Council	-	-	-	2,456
Liz & Terry Bramall Foundation	-	20,000	20,000	-
Postcode Lottery	-	18,973	18,973	-
River Ecosystem Services	-	20,000	20,000	-
Royal Botanic Gardens Kew	-	500	500	-
South Pennines Park	-	600	600	-
The Rivers Trust	-	30,000	30,000	-
University of Leeds	-	3,996	3,996	-
Yorkshire Water Service Ltd	-	92,000	92,000	-
Enforcement Undertakings	-	-	-	40,000
Ludlow Trust	-	-	-	3,668
Natural England	-	-	-	4,996
Neighbourly Community Fund	-	-	-	7,500
Yorkshire Water Services (YWS)	-	-	-	50,000
Green Recovery Challenge Fund	-	-	-	27,720
	<u>-</u>	<u>567,117</u>	<u>567,117</u>	<u>380,404</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	161,787	156,057
Social security costs	14,610	10,279
Employment allowance	(5,000)	(4,000)
Pensions	4,498	3,746
Payroll fees	1,139	1,339
	<u>177,034</u>	<u>167,421</u>

The average number of employees during the year was 6.5, being an average of 6.1 full time equivalent (2022: 7.8, 7.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	4,498	3,746
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

The Aire Rivers Trust

Notes to the accounts continued

for the year ended 31 March 2023

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Aire Catchment Network	78,067	84,500	40,512	-	122,055
Bannister Family Trust	20,956	3,668	6,464	-	18,160
People's Postcode Lottery	-	18,973	1,109	-	17,864
Keepmoat / Applebridge EU	-	135,000	12,000	-	123,000
Developing the Natural Aire	5,519	162,207	154,388	(2,433)	10,905
River Eco System Services	-	20,000	9	-	19,991
Friends of Bradford Becks	16,422	4,042	12,964	(7,500)	-
CBMDC Festival of Becks	-	4,550	-	-	4,550
Yorkshire Water Middle Aire	-	17,000	9,148	-	7,852
The Rivers Trust	-	28,000	13,914	-	14,086
Garfield Weston / L&T Bramall	-	52,000	-	-	52,000
Keighley Big Local	-	2,500	2,500	-	-
CBMDC Towns Fund	-	2,500	2,500	-	-
Pers EU	39,700	-	2,827	-	36,873
TT EU	40,400	-	2,828	-	37,572
Better Becks WEIF	-	28,482	28,482	-	-
Bradford Stewardship	10,000	-	10,000	-	-
Royal Botanic Gardens Kew	-	500	500	-	-
CBMDC Kickstart Bursary	410	-	410	-	-
CBMDC Kickstart Salary	-	2,641	2,641	-	-
Kirkstall clean ups Leeds	181	-	181	-	-
Natural England	4,996	-	2,502	(2,494)	-
Nature Connections	4,880	-	4,880	-	-
South Pennines Park	-	600	600	-	-
VCS Grant ICT Improvements	3,975	-	3,247	(728)	-
Gannett Foundation	2,069	-	2,069	-	-
Neighbourly FOBB	-	-	-	7,500	7,500
	<u>227,575</u>	<u>567,163</u>	<u>316,675</u>	<u>(5,655)</u>	<u>472,408</u>

Fund name

Aire Catchment Network

Purpose of restriction

Funding from Yorkshire Water and the Environment Agency and the Rivers Trust to promote the catchment based approach in line with the Water Environment Improvement Fund.

Bannister Family Trust

Support for biodiversity improvements at Bingley Sports Ground.

People's Postcode Lottery

Creation of wet meadow and scrapes in Silsden.

Keepmoat / Applebridge EU

Restoration and enhancement of Bradford Beck.

Developing the Natural Aire

Collaborative work with the Environment Agency in a National Lottery Heritage Fund project to reconnect the River Aire and install four fish and eel passes at weirs on the river and deliver a programme of community engagement linked to the ecological reconnection of the river. The transfer relates to fixed asset purchases.

River Eco System Services

For the creation of a wetland on Chellow Dene Beck on behalf of Britvic.

Friends of Bradford Becks

Funds held for Friends of Bradford Becks, now treated as agent funds. The transfer relates to the Neighbourly fund managed by ART.

CBMDC Festival of Becks

To enable Friends of Bradford's Becks to run a festival celebrating Bradford Beck.

Yorkshire Water Middle Aire

Towards the Friends of the Middle Aire, a program to support and develop local community groups along the Aire catchment.

The Aire Rivers Trust

Notes to the accounts continued

for the year ended 31 March 2023

4 Restricted funds - continued

Fund name	Purpose of restriction
The Rivers Trust	To support the development of the Aire Resilience Company delivering green investment for Natural Flood Management in the Upper Aire catchment.
Garfield Weston / L&T Bramall	To support a volunteer program delivering riverside conservation along the River Aire.
Keighley Big Local	To support volunteering and community engagement along the River Worth.
CBMDC Towns Fund	To develop access and biodiversity enhancements along the River Worth.
Pers EU	Donated income arising from enforcement undertaking.
TT EU	Donated income arising from enforcement undertaking. Works will involve survey work and improvements to aid fish migration and population recovery.
Better Becks WEIF	Funding from the Environment Agency to identify and address issues affecting water quality in the Middle Aire tributaries.
Bradford Stewardship	Aire river stewardship in the Bradford district.
Royal Botanic Gardens Kew	To support a youth engagement with nature.
CBMDC Kickstart Bursary	Towards training, equipment and management bursary for the Kickstart placement.
CBMDC Kickstart Salary	To host a Kickstart placement.
Kirkstall clean ups Leeds	Funding for community clean ups.
Natural England	To purchase a pollution monitoring kit. The transfer relates to fixed asset purchases.
Nature Connections	Funding from the Defra Green Recovery Challenge Fund towards the projects Baildon Floodable Meadow and Pocket Park. And towards improving the fishery status and cleaning the Aire river.
South Pennines Park	To enable the writing of walks within the South Pennines Park area.
VCS Grant ICT Improvements	Recovery funding to support the organisation and update ICT to allow us to improve delivery. The transfer relates to fixed asset purchases.
Gannett Foundation	For work at North Beck.

The Aire Rivers Trust
Notes to the accounts continued
for the year ended 31 March 2023

5 Tangible assets	Equipment	Computers	Vehicles	Total
Cost	£	£	£	£
At 1 April 2022	4,063	1,044	7,240	12,347
Additions	4,927	728	-	5,655
At 31 March 2023	8,990	1,772	7,240	18,002
Depreciation				
At 1 April 2022	1,354	528	7,240	9,122
Charge for year	2,996	591	-	3,587
At 31 March 2023	4,350	1,119	7,240	12,709
Net book value				
At 31 March 2023	4,640	653	-	5,293
At 31 March 2022	2,709	516	-	3,225
6 Debtors and prepayments			2023	2022
			£	£
Trade debtors			2,500	2,114
Prepayments			1,272	1,781
Accrued income			-	1,625
Other debtors			37,011	48,480
			40,783	54,000
7 Cash at bank and in hand			2023	2022
			£	£
Cash at bank			487,534	306,109
Cash in hand			272	93
			487,806	306,202
8 Creditors and accruals			2023	2022
			£	£
Trade creditors			14,680	-
Accruals			1,638	1,560
Other creditors			-	98,400
			16,318	99,960

The Aire Rivers Trust

Notes to the accounts continued

for the year ended 31 March 2023

9 Related party transactions

Trustee expenses

During the year two trustees were paid a total of £772 in respect of travel (previous year: one trustee and £806).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Other related party transactions

£465 was paid to Developing Minds in respect of website maintenance and similar services (company 05053170) which is run by the wife of Geoff Roberts, who is the Chair of the charity (2022: £120).

10 Funds held as agent	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Friends of the River Worth	2,224	-	-	-	2,224
Friends of Bradford Becks	-	7,860	-	-	7,860
Friends of the Aire - South Leeds	-	70	70	-	-
	<u>2,224</u>	<u>7,930</u>	<u>70</u>	<u>-</u>	<u>10,084</u>

The funds coming into Friends of Bradford Becks relates to the change in treatment from being a restricted fund in the charity to funds held as agent.

The Aire Rivers Trust

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	-	-	567,117	380,404	567,117	380,404
Contributions	797	1,687	43	11	840	1,698
Bank interest	1,452	16	-	-	1,452	16
Fee income	4,947	6,753	3	-	4,950	6,753
Total income	7,196	8,456	567,163	380,415	574,359	388,871
Expenditure						
Salaries NI and pensions	-	-	177,034	167,421	177,034	167,421
Travel expenses and other staff costs	-	-	4,693	8,361	4,693	8,361
Training	-	-	5,816	10,545	5,816	10,545
Project costs	-	-	51,444	111,612	51,444	111,612
Professional fees and evaluation	-	-	230	36,204	230	36,204
Materials, resources and consumables	-	-	27,806	30,514	27,806	30,514
Office expenses	-	-	21,925	18,478	21,925	18,478
Advertising and publicity	-	-	7,445	12,109	7,445	12,109
Insurance	-	-	5,168	3,755	5,168	3,755
Independent examination	-	-	1,638	1,560	1,638	1,560
Depreciation	3,587	4,116	-	-	3,587	4,116
Other expenditure	-	3	834	1,563	834	1,566
Funding returned	-	-	4,782	-	4,782	-
Transfers of funds to Friends of Bradford	-	-	7,860	-	7,860	-
Total expenditure	3,587	4,119	316,675	402,122	320,262	406,241
Net income / (expenditure)	3,609	4,337	250,488	(21,707)	254,097	(17,370)
Transfers between funds	5,655	4,567	(5,655)	(4,567)	-	-
Net movement in funds	9,264	8,904	244,833	(26,274)	254,097	(17,370)
Fund balances brought forward	35,892	26,988	227,575	253,849	263,467	280,837
Fund balances carried forward	45,156	35,892	472,408	227,575	517,564	263,467