



Western Sussex Rivers Trust

(Formerly The Arun & Rother Rivers
Trust)

Annual Report 2023-24

Western Sussex Rivers Trust

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Western Sussex Rivers Trust (WSRT) formerly The Arun & Rother Rivers Trust (WSRT) is a member of the Rivers Trust network in England and Wales, helped and supported by the national umbrella body The Rivers Trust www.theriverstrust.org.

WSRT covers the whole catchment of the “Arun and Western Streams” – the Rivers Arun and Rother and the coastal streams which feed Pagham and Chichester Harbours.

WSRT works with farmers and landowners, statutory agencies, anglers and other recreational users, community groups and NGOs. By applying for funding, working in partnership and offering advice and practical support we help promote local action to look after and to improve the rivers within our catchment.

The Trust was formally launched at a public event in Pulborough, West Sussex, on 15th June 2011 when the original 12 Trustees signed a Memorandum of Understanding and Articles of Association. The Trust was registered in England & Wales as a Company Limited by Guarantee on 18th November 2011, Company Registration No: 7853698. It became a Charity when it registered with the Charity Commission for England and Wales, entered on the Register of Charities on 28th May 2012 as Registered Charity No: 1147477. The Trust changed its name from The Arun & Rother Rivers Trust (ARRT) to Western Sussex Rivers Trust (WSRT) & updated the Articles of Association, these changes were registered with Companies House on the 9th September 2024. WSRT's Registered Office is c/o The Barlavington Estate Office, Duncton Mill, Dye House Lane, Duncton, Petworth, West Sussex GU28 0LF.

The Articles of Association set out the Objects for which the Charity is established:

(1) To conserve, protect, restore and improve the rivers, streams, and other waterbodies of the Arun and Western Rother catchments and other rivers and tributaries in Sussex and elsewhere in the Environment Agency's Southeast region as may be deemed appropriate, for the advancement of environmental protection or improvement for the benefit of the public.

(2) To advance the education of the public, or any association, institution, voluntary organisation, company, local authority, administrative or governmental agency or public body or representative body in: -

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

(b) The need for, and benefits of, conservation, protection, rehabilitation and improvement of aquatic environments.

WSRT is governed by its Trustees, who are Members of the Company and constitute the Board of Trustees of the Charity.

As at 31st March 2024, the Trustees of the Trust were:

Charlie Baker – Chairman
Dave Brown
Dave Cooper
Nicholas Cross
Dave Green
Andrew Lee
Martin Willing
Tony Whitbread

Trustee & Staff Changes

Trustee Changes

Trustee Resignations:

Stephen Simmonds – 11 September 2023
John Whiting – 19 September 2023
Sebastian Anstruther – 31 March 2024
Richard Hammond – 31 March 2024
Martin Willing – 20 April 2024

Trustee Appointments

Nicholas Cross – 20 September 2023
Andrew Lee – 19 March 2024
Sian MacLeod – 7 May 2024

Staff Changes

Trust Manager Sandra Manning Jones resigned in May 2023, Trustees extend their thanks for Sandra's dedication and hard work.

The Trust welcomed Aimee Felus as Trust Manager, Aimee brings a wealth of knowledge and experience to WSRT along with enthusiasm, passion and drive for our riverscapes and the continued development and growth of the Trust.

Chairman's Report

2023-2024 has seen changes of people and changes of emphasis compared to previous reporting periods. I must pay tribute to the work and dedication of Sandra Manning-Jones who resigned as Trust Manager in May '23. Her outstanding contribution enhanced the name of the Trust across all stakeholders in the catchment. She is now working as a contractor for the Trust.

The appointment of Aimee Felus as Trust Manager in July 2023 saw a change in emphasis, bringing an energetic and inclusive management style. Having a company office for the first time, initially at Parham, has updated and improved the working arrangements of all concerned and increased the interaction between Trustees and staff.

The Rother Partnership which came into being in 2023-24 is a very ambitious and wide-ranging Trust led partnership with the South Downs National Park Authority (SDNPA) and Southern Water as the principal leaders along with Chichester District Council. More details in the Project report but the aim is to 'clean up' the Rother, preserving the healthy and beautiful stretches and restoring the derelict and ugly ones. This will include the removal of redundant structures and obstacles to natural flow.

Fundraising, particularly for unrestricted funds, is one of the most pressing needs and most challenging tasks of all rivers trusts and it was widely perceived that The Arun & Rother Rivers Trust (ARRT) was an unhelpful title for donors to understand and appreciate the value and motivation of the trust and its financial needs.

Following the appointment of an agency, WayForward Group, the proposal was made to work on a new title for the Trust and then to launch a professional fund-raising campaign. After professionally chaired sessions it was decided by a fully representative meeting to change from ARRT to WSRT, Western Sussex Rivers Trust. The name change was almost in place by the year end in April 2024. Fund-raising campaigns are planned to take shape in Autumn 2024.

Liaison with the Rivers Trust and exchanges of expertise and ideas have improved during the year. However, the inability of the Rivers Trust to help with such matters as insurance and other potential standardisation remains a frustration.

Andrew Lee has joined as a Trustee after a long and distinguished career in the environmental sector; latterly with the South Downs National Park Authority (SDNPA) as Director of Countryside and Management.

We mourn the death of John Whiting following his resignation. He gave his energy, knowledge and experience to the Trust in its early years which was invaluable.

We salute the retirement of Sebastian Anstruther, Richard Hammond and Steve Simmonds. Sebastian founded the Trust in 2011 and chaired it until 2017. His leadership was inspirational and his contribution was immense. Richard was Vice Chairman until his retirement and ran the Finance and Administration. His experience and wisdom were legendary throughout. Steve was active on matters regarding fishing, and we wish him well in retirement.

Charlie Baker - ARRT Chairman

Chief Executive's Report

Arun & Western Streams Catchment Partnership:

The AWSCP has been reinvigorated this year with regular in-person partnership meetings, along with a field visit to learn about a neighboring catchment partnership project – Watercress and Winterbournes, a highly valuable day which enlightened us all. Members also benefitted from a Natural Capital Mapping workshop.



Some of the attendees at the Watercress and Winterbournes visit – March 2024

The Catchment Management Plan was progressed and drawn together into an interactive pdf.

Following consultation and surveys undertaken at CP meetings work was begun to redesign the AWSCP website including new features to better allow partners to make use of the excellent information contained within the Catchment Management Plan, as well as hosting the plan itself.

The value of Catchment Partnerships was clear with a number of sub-catchment groups emerging, notably for the Rother and Arun, as well as providing a point of further cross-pollination between organisations for working up future projects.

Ambersham:

Working with our neighboring Rivers Trust OART, in October 2023 we removed the sluice gates on the Ambersham Loop to allow flow into the previously redundant channel. Monitoring of flow, morphology and fixed-point photography continued, demonstrating that the Ambersham Loop began to naturalise well. There were no changes along the canal which still channeled the majority of flow. All evidence suggests a positive outlook for when the full sluice is removed in the coming year. This will open up 14km of river to fish passage up and downstream, as well as restoring this important habitat.



Team briefing on the banks of the Rother at Ambersham - October 2023

CaSTCo:

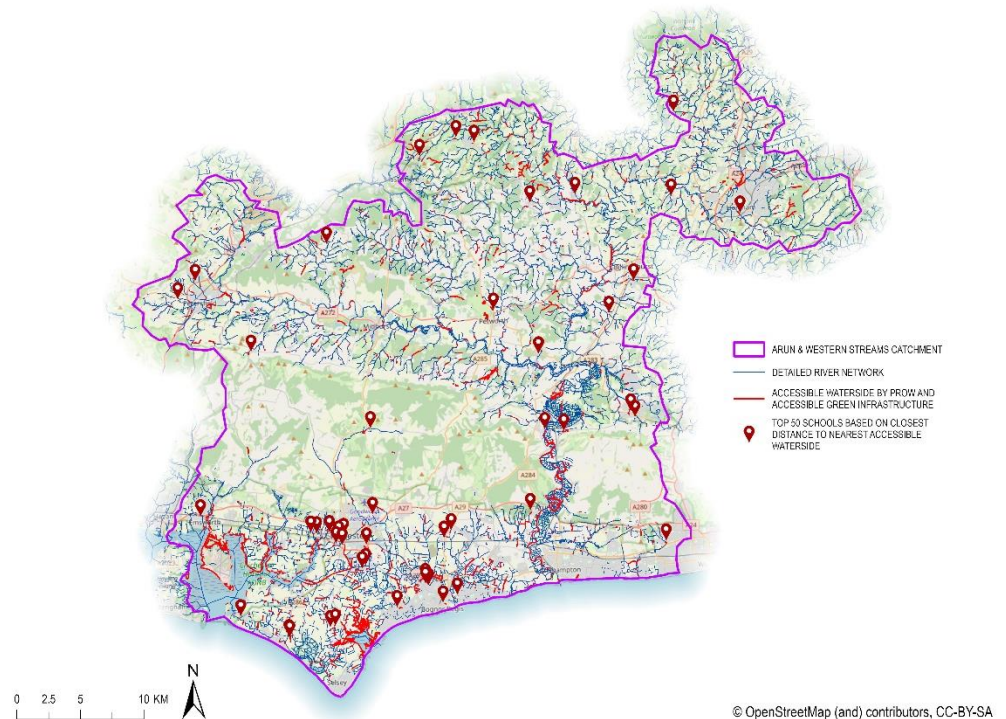
Our CaSTCo (Catchment Systems Thinking Cooperative) project became well established. The Citizen Science water quality testing programme was launched in January with well-attended and inspiration volunteer workshops, and later named River Guardians by the volunteers themselves. It has proven very popular, with approx. 50 volunteers signed up by the end of March 2024. Our account with Cartographer was set up so volunteers can submit their data for display on the map, which will be incorporated into our new website. We invested in the Better Impact volunteer management system.

Our Demo+ soil health project was named SoilSmart, and held its first farmer workshops, which were well received with some in-depth and honest discussions to begin the process of co-creating the citizen science soil health testing. Together the staff team and farmers began the process of deciding which platform and app to use to log data collected and began considering options to expand the programme to other citizen scientists beside land managers.

Downs to the Sea:

Planning continued in the development phase of the NHLF project which would give WSRT two Water Champions to focus on engaging schools and parish councils – much needed roles. Consultation was undertaken with schools, and a mapping and prioritisation exercise undertaken to plan initial approaches to schools and parishes should the project be successful.

Example prioritisation map – Top 50 schools based on closest accessible watercourse



Ems:

The Ems Catchment Appraisal and Restoration Plan were completed thanks to Sandra Manning-Jones and the input of many members of the Ems community. Regrouping with Portsmouth Water and the Environment Agency allowed us to re-focus on the Ems and jointly plan next steps priority actions under the EA chalk stream funding.

Chichester District Council indicated positive support for our chalk streams which would support additional officer time on the Ems, allowing us to dedicate next year's EA Chalk Stream funding to deliverables and capital works.

We keep in mind John Whiting's wish for us to look after the Ems as the driving spirit spurring us onwards.

Fittleworth's Climate Resilient Playground:

This project is showcasing SuDS, climate adaptation and nature recovery in the first climate resilient playground in West Sussex. Landscape Architects completed initial feasibility studies

and began work on outline design, with school staff and students being involved through the design process. Fun workshops engaged children with climate resilience, ecosystem services and sustainable water management.

Hope Farm:

Following an approach from a landowner we embarked on investigating feasibility for restoration of a significant meander on the Upper Arun near Billingshurst. Supported by our neighboring Wessex Rivers Trust a storymap was developed outlining opportunities, challenges and next steps for restoring the 'Lost River of Hope Farm'. Bringing in colleagues from the EA and Sussex Wildlife Trust, it was agreed that this presents a fantastic opportunity for river restoration for multiple benefits. Next steps are to seek seedcorn funding to further develop the project.

Lavant:

We were shocked and dismayed to discover the extent and severity of Southern Water's over-pumping practice on the Lavant. Press coverage was good both nationally and locally, with our social media seeing an exponential increase in the days and weeks following the release, and the EA taking enforcement action. This scenario demonstrated that we need greater focus on the Lavant, and a sub-catchment group of interest parties began forming from parish councillors, local residents and representatives of Goodwood, West Dean and the SDNPA. We have applied to CDC for funding to provide some officer time for the Lavant. There is so much potential here for us to seize upon and help be a catalyst for action.

Liss NFM:

We partnered with a member of the Selborne Landscape Partnership to deliver NFM in Empshott. Hardy volunteers worked in sometimes rather horrible conditions, and we spent tiring but very satisfying days on site. We have built a good relationship with the landowner and are already making plans for further NFM work together.

Outfall safari:

Cartographer is set up to receive data and the volunteers are all trained to undertake Outfall Safari, primarily on the Aldingbourne Rife. However, this investment from the EA has allowed us to put in place the foundations to run more outfall safaris for other catchments with minimal funding in future.

Rother Partnership:

Following an excellent 'Rother Summit' organised by the South Downs National Park Authority (SDNPA), a collective has been established to draw together a shared vision and action plan for the Rother. WSRT drew together a library of data and evidence which will set the path for action. A Board has been formed with SDNPA, South Downs Trust, Southern Water and Chichester District Council to steer the project, and MoU signing is imminent.

Sussex Black Poplar:

This year's black poplar season was a great success with 509 trees planted.

Communication and rebranding:

This year saw a process of rebranding better allow us to communicate with a wider range of audiences and funders, furthering our objectives to advance education in the understanding of rivers, and need for, and benefits of, conservation, protection, rehabilitation and improvement of aquatic environments. It was economically efficient to undertake this exercise at the same time as the redevelopment of our website. Both have been well received with many positive comments, particularly on the ease of use and comprehensive information found on our website.

Reserves policy:

Reserves are running low in comparison with our target of 3 months' salary and operating costs. We are working to increase this, including in conjunction with professional fundraisers Wayforward.

Risk management:

Risk management is controlled through our risk register and updated at each Board meeting, with significant risks discussed, including in project updates via email or in discussion with the Chair between Board meetings as the need arises.

Future plans:

Our targeted activities for the year 24-25 include:

- Completion of the new AWSCP website
- Full removal of Ambersham sluice to reinstate loop
- Increase volunteer activity, recruiting new volunteers, increasing our coverage and offering a larger suite of activities for volunteers
- Expand SoilSmart to new catchments and communities
- Secure funding for Chalk Stream Resilience staff and projects on the Ems, Hambrook and Lavant, and recruitment of staff for these posts
- Creation of two Water Champions posts to work with schools and parishes (dependent on successful funding decision due Sep 2024)
- Construction of Fittleworth's climate resilient playground
- Continued development of plans to restore the 'Lost River of Hope Farm'
- Completion of Liss NFM project including creation of scrapes and ponds
- Completion of outfall safari on Aldingbourne Rife and roll out to other catchments
- Recruitment of Rother Partnership Coordinator, reinvigoration of partnership and initial work with landowners and stakeholders
- Securing of funding to enable distribution and planting of more Sussex Black poplars
- Further promotion to a wide range of audiences and fundraising focus, particularly on core and reserves.

Aimee Felus – Chief Executive

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Page
Report of the Trustees	1 to 2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 18

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

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 31 March 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

Objectives and aims

The object of the charity is to conserve, protect, restore and improve the rivers and streams of the Arun and Western Rother catchments and other rivers and tributaries in Sussex and elsewhere in the Environment Agency's South East region. The charity also aims to advance the education of the public and other organisations in understanding the river systems and the need for it's conservation.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit. The activities of the trust advance the environmental protection of the river catchment of the Arun and Western Rother rivers. It also advances the education of the public and all other organisations in the understanding of rivers and their catchments including their fauna, flora, bio-diversity, economic or social activity and the need for an benefits of conservation, protection, rehabilitation and improvement of aquatic environments.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The detailed annual report is attached as an appendix to the accounts and sets out in detail the charitable activities undertaken in the period under review.

FINANCIAL REVIEW

Financial position

During the period grants totalling £283,343 (2023 : £358,951) all of which were restricted in nature were received.

A deficit on unrestricted reserves of £6,272 was incurred during the year and this has been deducted from the reserves brought forward of £57,072 to leave £50,800 to be carried forward.

Reserves policy

It is the policy of the trust to maintain the free reserves of the trust at a level to provide sufficient funds to cover management, administration and support costs.

As at 31st March 2024 the trust had funds of £431,662 (2023 £401,285) of which £380,842 (2023 £344,213) were of a restricted nature.

The unrestricted reserves at 31st March 2024, not represented by fixed assets, were £48,261 (2023 £56,804).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association dated 18th November 2011, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

On the 9th September 2024 the charity changed its name from The Arun and Rother Rivers Trust to Western Sussex Rivers Trust.

Charity constitution

The company was registered as a charity with the Charity Commission on 28th May 2012.

Recruitment and appointment of new trustees

Trustees are appointed by the Board in accordance with the Memorandum and Articles of Association.

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07853698 (England and Wales)

Registered Charity number
1147477

Registered office
Barlavington Estate Office
Dye House Lane
Duncton
Petworth
West Sussex
GU28 0LF

Trustees

S P C Anstruther (resigned 31.3.24)
C Baker
D Brown
Dr A M Whitbread
Dr M J Willing (resigned 20.4.24)
R W R Hammond (resigned 31.3.24)
J Whiting (resigned 19.9.23)
S P Simmonds
D A Green
D J Cooper (appointed 28.7.23)
N S Cross (appointed 20.9.23)
A R Lee (appointed 19.3.24)
S Macleod (appointed 7.5.24)

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Approved by order of the board of trustees on 17 September 2024 and signed on its behalf by:


.....
C Baker - Trustee

WESTERN SUSSEX RIVERS TRUST
(FORMERLY THE ARUN AND ROTHER RIVERS
TRUST)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees (who are also the directors of Western Sussex Rivers Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WESTERN SUSSEX RIVERS TRUST**

Independent examiner's report to the trustees of Western Sussex Rivers Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 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 Institute of Chartered Accountants in England and Wales, 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.



Christopher Robert Tyler FCA DChA FCIE
The Institute of Chartered Accountants in England and Wales

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 7th November 2024

WESTERN SUSSEX RIVERS TRUST
(FORMERLY THE ARUN AND ROTHER RIVERS TRUST)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	986	88	1,074	39,318
Charitable activities	4				
River conservation		-	283,343	283,343	358,951
Investment income	3	99	-	99	77
Total		<u>1,085</u>	<u>283,431</u>	<u>284,516</u>	<u>398,346</u>
EXPENDITURE ON					
Charitable activities	5				
River conservation		<u>41,293</u>	<u>212,866</u>	<u>254,159</u>	<u>158,246</u>
NET INCOME/(EXPENDITURE)		(40,208)	70,565	30,357	240,100
Transfers between funds	15	<u>33,936</u>	<u>(33,936)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(6,272)	36,629	30,357	240,100
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>57,072</u>	<u>344,213</u>	<u>401,285</u>	<u>161,185</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>50,800</u></u>	<u><u>380,842</u></u>	<u><u>431,642</u></u>	<u><u>401,285</u></u>

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	2,539	2,999	5,538	268
CURRENT ASSETS					
Debtors	13	13,145	35,100	48,245	71,980
Prepayments and accrued income		1,464	-	1,464	1,577
Cash at bank		<u>40,419</u>	<u>355,888</u>	<u>396,307</u>	<u>347,673</u>
		55,028	390,988	446,016	421,230
CREDITORS					
Amounts falling due within one year	14	(6,767)	(13,145)	(19,912)	(20,213)
NET CURRENT ASSETS					
		<u>48,261</u>	<u>377,843</u>	<u>426,104</u>	<u>401,017</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>50,800</u>	<u>380,842</u>	<u>431,642</u>	<u>401,285</u>
NET ASSETS					
		<u>50,800</u>	<u>380,842</u>	<u>431,642</u>	<u>401,285</u>
FUNDS					
Unrestricted funds	15			50,800	57,072
Restricted funds				<u>380,842</u>	<u>344,213</u>
TOTAL FUNDS					
				<u>431,642</u>	<u>401,285</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

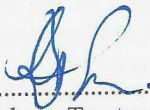
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its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

WESTERN SUSSEX RIVERS TRUST
(FORMERLY THE ARUN AND ROTHER RIVERS
TRUST)

BALANCE SHEET - continued
31 MARCH 2024

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 17 September 2024 and were signed on its behalf by:


.....
C Baker - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 '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.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

Income

Grants

Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset. Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance to the Balance Sheet.

Other Income

All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount is deferred under Grants in Advance in the Balance Sheet.

Expenditure

All expenditure is accounted for on an accruals basis (including irrecoverable VAT) and has been classified under the relevant headings.

(1). Costs of generating funds are those costs incurred in attracting grants, voluntary income and fees.

(2). Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(3). Support costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided in order to write off each asset over its estimated useful life.

Computer equipment: 25% on cost

Fixtures and fittings: 25% on cost

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly the charity is potentially exempt from taxation in respect of income and gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations and legacies	1,074	4,318
Grants	-	35,000
	<u>1,074</u>	<u>39,318</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Garfield Weston	-	35,000

The grant of £35,000 from Garfield Weston in 2023 had previously been included within Donations and Legacies in that years published accounts.

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>99</u>	<u>77</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Grants	River conservation	<u>283,343</u>	<u>358,951</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Brighton & Hove City Council	13,930	-
Chichester District Council	203	-
Environment Agency	50,100	29,990
Kim Polman	4,006	-
Portsmouth Water	-	24,920
The Rivers Trust	7,000	-
Rural Payments Agency	-	36,145
South Downs National Park	4,654	-
Southern Water Services Limited	<u>11,062</u>	<u>54,434</u>
Carried forward	90,955	145,489

WESTERN SUSSEX RIVERS TRUST
(FORMERLY THE ARUN AND ROTHER RIVERS TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	2024	2023
	£	£
Brought forward	90,955	145,489
United Utilities	<u>192,388</u>	<u>213,462</u>
	<u>283,343</u>	<u>358,951</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
River conservation	<u>87,502</u>	<u>166,657</u>	<u>254,159</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Consultancy fees	1,600	8,610
Project costs	78,962	78,039
Travel and mileage	<u>6,940</u>	<u>2,538</u>
	<u>87,502</u>	<u>89,187</u>

7. SUPPORT COSTS

	Management	Governance	Totals
	£	£	£
River conservation	<u>165,157</u>	<u>1,500</u>	<u>166,657</u>

Support costs, included in the above, are as follows:

	2024	2023
	River conservation £	River conservation £
Staff costs	139,536	52,343
Insurance	1,786	1,612
Office costs	7,276	3,192
Advertising	754	1,740
Administration support	-	2,600
Subscriptions	2,426	586
Bank charges	95	83
Bookkeeping	4,262	2,444
Interest	-	173
Training	7,123	120
Recruitment	-	1,572
Depreciation of tangible and heritage assets	1,877	164
Interest payable and similar charges	22	-
Independent examination	<u>1,500</u>	<u>2,430</u>
	<u>166,657</u>	<u>69,059</u>

WESTERN SUSSEX RIVERS TRUST
(FORMERLY THE ARUN AND ROTHER RIVERS
TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	1,877	164
Independent Examination	<u>1,500</u>	<u>2,430</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. STAFF COSTS

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	128,080	50,397
Social security costs	11,398	4,185
Pension costs	<u>5,058</u>	<u>1,946</u>
	144,536	56,528
Employment allowance	<u>(5,000)</u>	<u>(4,185)</u>
	<u>139,536</u>	<u>52,343</u>

Average number of employees	<u>5</u>	<u>2.33</u>
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The charity considers its key management personnel to be the trustees who received no remuneration.

No employee received emoluments in excess of £60,000 (2023: none).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	39,316	2	39,318
Charitable activities			
River conservation	-	358,951	358,951
Investment income	<u>77</u>	<u>-</u>	<u>77</u>
Total	<u>39,393</u>	<u>358,953</u>	<u>398,346</u>
EXPENDITURE ON			
Charitable activities			
River conservation	<u>26,976</u>	<u>131,270</u>	<u>158,246</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	12,417	227,683	240,100
Transfers between funds	<u>12,684</u>	<u>(12,684)</u>	-
Net movement in funds	25,101	214,999	240,100
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>31,971</u>	<u>129,214</u>	<u>161,185</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>57,072</u></u>	<u><u>344,213</u></u>	<u><u>401,285</u></u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	-	1,406	1,406
Additions	<u>1,283</u>	<u>5,864</u>	<u>7,147</u>
At 31 March 2024	<u>1,283</u>	<u>7,270</u>	<u>8,553</u>
DEPRECIATION			
At 1 April 2023	-	1,138	1,138
Charge for year	<u>321</u>	<u>1,556</u>	<u>1,877</u>
At 31 March 2024	<u>321</u>	<u>2,694</u>	<u>3,015</u>
NET BOOK VALUE			
At 31 March 2024	<u><u>962</u></u>	<u><u>4,576</u></u>	<u><u>5,538</u></u>
At 31 March 2023	<u><u>-</u></u>	<u><u>268</u></u>	<u><u>268</u></u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	35,100	57,942
Due from projects in deficit	<u>13,145</u>	<u>14,038</u>
	<u><u>48,245</u></u>	<u><u>71,980</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,329	2,304
Social security and other taxes	3,250	1,056
Pensions	688	323
Due to general fund	13,145	14,039
Accrued expenses	1,500	2,491
	<u>19,912</u>	<u>20,213</u>

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	46,587	(18,715)	22,928	50,800
Operating fund	<u>10,485</u>	<u>(21,493)</u>	<u>11,008</u>	<u>-</u>
	57,072	(40,208)	33,936	50,800
Restricted funds				
ARRT Appeal Launch Fund	2,000	-	(2,000)	-
Aldingbourne Rife	60,808	(23,192)	-	37,616
Ambersham - River Rother Fish Passage Project	11,232	(7,648)	(416)	3,168
ARC Geographical Information Systems/CABA Data Training	1,200	-	(1,200)	-
Arun & Western Streams Catchment Partnership - Water Environment Improvement Fund 2023-2024	-	2,072	(2,072)	-
Barnham Rife Community Project	3,030	-	-	3,030
Catchment Systems Thinking Cooperative	42,330	(23,695)	(9,305)	9,330
Catchment Systems Thinking Cooperative Demo Plus	154,434	115,015	(14,112)	255,337
Downs to the Sea	-	61	-	61
Ems Biodiversity Net Gain River Survey	1,788	-	(1,788)	-
Floodplain Meadows	(1)	-	1	-
Ford & Brookfields Farm	18,658	(220)	-	18,438
Hope Farm	-	(968)	-	(968)
Liss Natural Flood Management	1,880	3,508	-	5,388
Petersfield and Rother Environment Project	1	-	(1)	-
River Ems	-	(1,316)	1,316	-
River Ems 2023	(1,150)	10,103	227	9,180
Rother Partnership	-	(149)	834	685
Rother Summit	-	834	(834)	-
Rother Valley Farmers Group Facilitation Fund 2018-2021	3,130	-	-	3,130
Rother Valley Farmers Group Soil Health Project	2,937	(2,936)	-	1
Southern Water / Arun & Western Streams Catchment Partnership	35,423	(11,552)	(2,778)	21,093
Stedham Mill	191	-	(191)	-
Sussex Black Poplar	1,322	(250)	-	1,072
SW Wetland Feasibility	-	1,000	(1,000)	-
Western Streams Outfall Safari	-	11,192	(617)	10,575
Western Streams Water Quality Testing	<u>5,000</u>	<u>(1,294)</u>	<u>-</u>	<u>3,706</u>
	<u>344,213</u>	<u>70,565</u>	<u>(33,936)</u>	<u>380,842</u>
TOTAL FUNDS	<u>401,285</u>	<u>30,357</u>	<u>-</u>	<u>431,642</u>

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	985	(19,700)	(18,715)
Operating fund	<u>100</u>	<u>(21,593)</u>	<u>(21,493)</u>
	1,085	(41,293)	(40,208)
Restricted funds			
Aldingbourne Rife	-	(23,192)	(23,192)
Ambersham - River Rother Fish Passage Project	5,100	(12,748)	(7,648)
Arun & Western Streams Catchment Partnership - Water Environment Improvement Fund 2023-2024	15,000	(12,928)	2,072
Catchment Systems Thinking Cooperative	6,000	(29,695)	(23,695)
Catchment Systems Thinking Cooperative Demo Plus	192,388	(77,373)	115,015
Downs to the Sea	1,265	(1,204)	61
Ford & Brookfields Farm	-	(220)	(220)
Hope Farm	4,006	(4,974)	(968)
Liss Natural Flood Management	13,929	(10,421)	3,508
River Ems	-	(1,316)	(1,316)
River Ems 2023	15,204	(5,101)	10,103
Rother Partnership	-	(149)	(149)
Rother Summit	3,391	(2,557)	834
Rother Valley Farmers Group Soil Health Project	11,062	(13,998)	(2,936)
Southern Water / Arun & Western Streams Catchment Partnership	-	(11,552)	(11,552)
Sussex Black Poplar	86	(336)	(250)
SW Wetland Feasibility	1,000	-	1,000
Western Streams Outfall Safari	15,000	(3,808)	11,192
Western Streams Water Quality Testing	<u>-</u>	<u>(1,294)</u>	<u>(1,294)</u>
	<u>283,431</u>	<u>(212,866)</u>	<u>70,565</u>
TOTAL FUNDS	<u><u>284,516</u></u>	<u><u>(254,159)</u></u>	<u><u>30,357</u></u>

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	14,933	22,845	8,809	46,587
Operating fund	<u>17,038</u>	<u>(10,428)</u>	<u>3,875</u>	<u>10,485</u>
	31,971	12,417	12,684	57,072
Restricted funds				
ARRT Appeal Launch Fund	2,000	-	-	2,000
Aldingbourne Rife	74,195	(13,387)	-	60,808
Ambersham - River Rother Fish Passage Project	9,267	2,465	(500)	11,232
ARC Geographical Information Systems/CABA Data Training	1,200	-	-	1,200
Arun & Western Streams Catchment Partnership - Catchment Management Plan	4,844	(8,690)	3,846	-
Arun & Western Streams Catchment Partnership - Water Environment Improvement Fund 2020-2021	7,610	-	(7,610)	-
Arun & Western Streams Catchment Partnership - Water Environment Improvement Fund 2021-2022	394	-	(394)	-
Arun & Western Streams Catchment Partnership - Water Environment Improvement Fund 2022-2023	-	6,163	(6,163)	-
Arun Water Environment Grant	(12,593)	12,998	(405)	-
Barnham Rife Community Project	3,090	(60)	-	3,030
Catchment Systems Thinking Cooperative	-	44,270	(1,940)	42,330
Catchment Systems Thinking Cooperative Demo Plus	(560)	156,771	(1,777)	154,434
Ems Biodiversity Net Gain River Survey	-	1,788	-	1,788
Floodplain Meadows	1	(402)	400	(1)
Ford & Brookfields Farm	18,658	-	-	18,658
Liss Natural Flood Management	1,880	-	-	1,880
Petersfield and Rother Environment Project	8,288	(2,667)	(5,620)	1
River Ems	4,016	(13,572)	9,556	-
River Ems 2023	-	(1,150)	-	(1,150)
Rother Valley Farmers Group Facilitation Fund 2018-2021	3,625	(495)	-	3,130
Rother Valley Farmers Group Soil Health Project	-	2,937	-	2,937
Southern Water / Arun & Western Streams Catchment Partnership	-	37,500	(2,077)	35,423
Stedham Mill	191	-	-	191
Sussex Black Poplar	3,108	(1,786)	-	1,322
Western Streams Water Quality Testing	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
	<u>129,214</u>	<u>227,683</u>	<u>(12,684)</u>	<u>344,213</u>
TOTAL FUNDS	<u>161,185</u>	<u>240,100</u>	<u>-</u>	<u>401,285</u>

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,397	(16,552)	22,845
Operating fund	(4)	(10,424)	(10,428)
	39,393	(26,976)	12,417
Restricted funds			
Aldingbourne Rife	(1)	(13,386)	(13,387)
Ambersham - River Rother Fish Passage Project	14,990	(12,525)	2,465
Arun & Western Streams Catchment Partnership - Catchment Management Plan	-	(8,690)	(8,690)
Arun & Western Streams Catchment Partnership - Water Environment Improvement Fund 2022-2023	15,000	(8,837)	6,163
Arun Water Environment Grant	36,146	(23,148)	12,998
Barnham Rife Community Project	-	(60)	(60)
Catchment Systems Thinking Cooperative	51,011	(6,741)	44,270
Catchment Systems Thinking Cooperative Demo Plus	162,451	(5,680)	156,771
Ems Biodiversity Net Gain River Survey	9,920	(8,132)	1,788
Floodplain Meadows	(1)	(401)	(402)
Petersfield and Rother Environment Project	1	(2,668)	(2,667)
River Ems	10,001	(23,573)	(13,572)
River Ems 2023	-	(1,150)	(1,150)
Rother Valley Farmers Group Facilitation Fund 2018-2021	-	(495)	(495)
Rother Valley Farmers Group Soil Health Project	16,935	(13,998)	2,937
Southern Water / Arun & Western Streams Catchment Partnership	37,500	-	37,500
Sussex Black Poplar	-	(1,786)	(1,786)
Western Streams Water Quality Testing	5,000	-	5,000
	358,953	(131,270)	227,683
TOTAL FUNDS	398,346	(158,246)	240,100

Where grants are received for specific projects those monies are allocated to a restricted fund against which all relevant expenditure is charged.

Transfers between funds

On closure of a project any surplus or deficit in funds of less than £250 are transferred to or from the general fund. Where the surplus or deficit is greater than £250 the board of trustees decides on how to proceed with the balance. Many donors recognise the contribution made by volunteers and trustees at no financial cost to the Trust enabling the Trust to divert matched grant funding to a more general purpose.

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

Funds in deficit

Where restricted funds are in deficit bank reserves from the general fund are used to finance the short term deficit on these projects.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Page
Report of the Trustees	1 to 2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 18

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

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 31 March 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

Objectives and aims

The object of the charity is to conserve, protect, restore and improve the rivers and streams of the Arun and Western Rother catchments and other rivers and tributaries in Sussex and elsewhere in the Environment Agency's South East region. The charity also aims to advance the education of the public and other organisations in understanding the river systems and the need for it's conservation.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit. The activities of the trust advance the environmental protection of the river catchment of the Arun and Western Rother rivers. It also advances the education of the public and all other organisations in the understanding of rivers and their catchments including their fauna, flora, bio-diversity, economic or social activity and the need for an benefits of conservation, protection, rehabilitation and improvement of aquatic environments.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The detailed annual report is attached as an appendix to the accounts and sets out in detail the charitable activities undertaken in the period under review.

FINANCIAL REVIEW

Financial position

During the period grants totalling £283,343 (2023 : £358,951) all of which were restricted in nature were received.

A deficit on unrestricted reserves of £6,272 was incurred during the year and this has been deducted from the reserves brought forward of £57,072 to leave £50,800 to be carried forward.

Reserves policy

It is the policy of the trust to maintain the free reserves of the trust at a level to provide sufficient funds to cover management, administration and support costs.

As at 31st March 2024 the trust had funds of £431,662 (2023 £401,285) of which £380,842 (2023 £344,213) were of a restricted nature.

The unrestricted reserves at 31st March 2024, not represented by fixed assets, were £48,261 (2023 £56,804).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association dated 18th November 2011, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

On the 9th September 2024 the charity changed its name from The Arun and Rother Rivers Trust to Western Sussex Rivers Trust.

Charity constitution

The company was registered as a charity with the Charity Commission on 28th May 2012.

Recruitment and appointment of new trustees

Trustees are appointed by the Board in accordance with the Memorandum and Articles of Association.

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07853698 (England and Wales)

Registered Charity number
1147477

Registered office
Barlavington Estate Office
Dye House Lane
Duncton
Petworth
West Sussex
GU28 0LF

Trustees

S P C Anstruther (resigned 31.3.24)
C Baker
D Brown
Dr A M Whitbread
Dr M J Willing (resigned 20.4.24)
R W R Hammond (resigned 31.3.24)
J Whiting (resigned 19.9.23)
S P Simmonds
D A Green
D J Cooper (appointed 28.7.23)
N S Cross (appointed 20.9.23)
A R Lee (appointed 19.3.24)
S Macleod (appointed 7.5.24)

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Approved by order of the board of trustees on 17 September 2024 and signed on its behalf by:


.....
C Baker - Trustee

WESTERN SUSSEX RIVERS TRUST
(FORMERLY THE ARUN AND ROTHER RIVERS
TRUST)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees (who are also the directors of Western Sussex Rivers Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WESTERN SUSSEX RIVERS TRUST**

Independent examiner's report to the trustees of Western Sussex Rivers Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 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 Institute of Chartered Accountants in England and Wales, 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.



Christopher Robert Tyler FCA DChA FCIE
The Institute of Chartered Accountants in England and Wales

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 7th November 2024

WESTERN SUSSEX RIVERS TRUST
(FORMERLY THE ARUN AND ROTHER RIVERS TRUST)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	986	88	1,074	39,318
Charitable activities					
River conservation	4	-	283,343	283,343	358,951
Investment income	3	99	-	99	77
Total		<u>1,085</u>	<u>283,431</u>	<u>284,516</u>	<u>398,346</u>
EXPENDITURE ON					
Charitable activities	5				
River conservation		<u>41,293</u>	<u>212,866</u>	<u>254,159</u>	<u>158,246</u>
NET INCOME/(EXPENDITURE)					
		(40,208)	70,565	30,357	240,100
Transfers between funds	15	<u>33,936</u>	<u>(33,936)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(6,272)	36,629	30,357	240,100
RECONCILIATION OF FUNDS					
Total funds brought forward		57,072	344,213	401,285	161,185
TOTAL FUNDS CARRIED FORWARD		<u>50,800</u>	<u>380,842</u>	<u>431,642</u>	<u>401,285</u>

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	2,539	2,999	5,538	268
CURRENT ASSETS					
Debtors	13	13,145	35,100	48,245	71,980
Prepayments and accrued income		1,464	-	1,464	1,577
Cash at bank		<u>40,419</u>	<u>355,888</u>	<u>396,307</u>	<u>347,673</u>
		55,028	390,988	446,016	421,230
CREDITORS					
Amounts falling due within one year	14	(6,767)	(13,145)	(19,912)	(20,213)
NET CURRENT ASSETS					
		<u>48,261</u>	<u>377,843</u>	<u>426,104</u>	<u>401,017</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>50,800</u>	<u>380,842</u>	<u>431,642</u>	<u>401,285</u>
NET ASSETS					
		<u>50,800</u>	<u>380,842</u>	<u>431,642</u>	<u>401,285</u>
FUNDS					
Unrestricted funds	15			50,800	57,072
Restricted funds				<u>380,842</u>	<u>344,213</u>
TOTAL FUNDS					
				<u>431,642</u>	<u>401,285</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

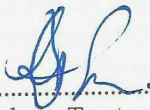
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its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

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

BALANCE SHEET - continued
31 MARCH 2024

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 17 September 2024 and were signed on its behalf by:


.....
C Baker - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 '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.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

Income

Grants

Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset. Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance to the Balance Sheet.

Other Income

All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount is deferred under Grants in Advance in the Balance Sheet.

Expenditure

All expenditure is accounted for on an accruals basis (including irrecoverable VAT) and has been classified under the relevant headings.

(1). Costs of generating funds are those costs incurred in attracting grants, voluntary income and fees.

(2). Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(3). Support costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided in order to write off each asset over its estimated useful life.

Computer equipment: 25% on cost

Fixtures and fittings: 25% on cost

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly the charity is potentially exempt from taxation in respect of income and gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations and legacies	1,074	4,318
Grants	-	35,000
	<u>1,074</u>	<u>39,318</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Garfield Weston	-	35,000

The grant of £35,000 from Garfield Weston in 2023 had previously been included within Donations and Legacies in that years published accounts.

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>99</u>	<u>77</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Grants	River conservation	<u>283,343</u>	<u>358,951</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Brighton & Hove City Council	13,930	-
Chichester District Council	203	-
Environment Agency	50,100	29,990
Kim Polman	4,006	-
Portsmouth Water	-	24,920
The Rivers Trust	7,000	-
Rural Payments Agency	-	36,145
South Downs National Park	4,654	-
Southern Water Services Limited	<u>11,062</u>	<u>54,434</u>
Carried forward	90,955	145,489

WESTERN SUSSEX RIVERS TRUST
(FORMERLY THE ARUN AND ROTHER RIVERS TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	2024	2023
	£	£
Brought forward	90,955	145,489
United Utilities	<u>192,388</u>	<u>213,462</u>
	<u>283,343</u>	<u>358,951</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
River conservation	<u>87,502</u>	<u>166,657</u>	<u>254,159</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Consultancy fees	1,600	8,610
Project costs	78,962	78,039
Travel and mileage	<u>6,940</u>	<u>2,538</u>
	<u>87,502</u>	<u>89,187</u>

7. SUPPORT COSTS

	Management	Governance	Totals
	£	£	£
River conservation	<u>165,157</u>	<u>1,500</u>	<u>166,657</u>

Support costs, included in the above, are as follows:

	2024	2023
	River conservation £	River conservation £
Staff costs	139,536	52,343
Insurance	1,786	1,612
Office costs	7,276	3,192
Advertising	754	1,740
Administration support	-	2,600
Subscriptions	2,426	586
Bank charges	95	83
Bookkeeping	4,262	2,444
Interest	-	173
Training	7,123	120
Recruitment	-	1,572
Depreciation of tangible and heritage assets	1,877	164
Interest payable and similar charges	22	-
Independent examination	<u>1,500</u>	<u>2,430</u>
	<u>166,657</u>	<u>69,059</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	1,877	164
Independent Examination	<u>1,500</u>	<u>2,430</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. STAFF COSTS

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	128,080	50,397
Social security costs	11,398	4,185
Pension costs	<u>5,058</u>	<u>1,946</u>
	144,536	56,528
Employment allowance	<u>(5,000)</u>	<u>(4,185)</u>
	<u>139,536</u>	<u>52,343</u>

Average number of employees	<u>5</u>	<u>2.33</u>
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The charity considers its key management personnel to be the trustees who received no remuneration.

No employee received emoluments in excess of £60,000 (2023: none).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	39,316	2	39,318
Charitable activities			
River conservation	-	358,951	358,951
Investment income	<u>77</u>	<u>-</u>	<u>77</u>
Total	<u>39,393</u>	<u>358,953</u>	<u>398,346</u>
EXPENDITURE ON			
Charitable activities			
River conservation	<u>26,976</u>	<u>131,270</u>	<u>158,246</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	12,417	227,683	240,100
Transfers between funds	<u>12,684</u>	<u>(12,684)</u>	-
Net movement in funds	25,101	214,999	240,100
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>31,971</u>	<u>129,214</u>	<u>161,185</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>57,072</u></u>	<u><u>344,213</u></u>	<u><u>401,285</u></u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	-	1,406	1,406
Additions	<u>1,283</u>	<u>5,864</u>	<u>7,147</u>
At 31 March 2024	<u>1,283</u>	<u>7,270</u>	<u>8,553</u>
DEPRECIATION			
At 1 April 2023	-	1,138	1,138
Charge for year	<u>321</u>	<u>1,556</u>	<u>1,877</u>
At 31 March 2024	<u>321</u>	<u>2,694</u>	<u>3,015</u>
NET BOOK VALUE			
At 31 March 2024	<u><u>962</u></u>	<u><u>4,576</u></u>	<u><u>5,538</u></u>
At 31 March 2023	<u><u>-</u></u>	<u><u>268</u></u>	<u><u>268</u></u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	35,100	57,942
Due from projects in deficit	<u>13,145</u>	<u>14,038</u>
	<u><u>48,245</u></u>	<u><u>71,980</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,329	2,304
Social security and other taxes	3,250	1,056
Pensions	688	323
Due to general fund	13,145	14,039
Accrued expenses	1,500	2,491
	<u>19,912</u>	<u>20,213</u>

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	46,587	(18,715)	22,928	50,800
Operating fund	<u>10,485</u>	<u>(21,493)</u>	<u>11,008</u>	<u>-</u>
	57,072	(40,208)	33,936	50,800
Restricted funds				
ARRT Appeal Launch Fund	2,000	-	(2,000)	-
Aldingbourne Rife	60,808	(23,192)	-	37,616
Ambersham - River Rother Fish Passage Project	11,232	(7,648)	(416)	3,168
ARC Geographical Information Systems/CABA Data Training	1,200	-	(1,200)	-
Arun & Western Streams Catchment Partnership - Water Environment Improvement Fund 2023-2024	-	2,072	(2,072)	-
Barnham Rife Community Project	3,030	-	-	3,030
Catchment Systems Thinking Cooperative	42,330	(23,695)	(9,305)	9,330
Catchment Systems Thinking Cooperative Demo Plus	154,434	115,015	(14,112)	255,337
Downs to the Sea	-	61	-	61
Ems Biodiversity Net Gain River Survey	1,788	-	(1,788)	-
Floodplain Meadows	(1)	-	1	-
Ford & Brookfields Farm	18,658	(220)	-	18,438
Hope Farm	-	(968)	-	(968)
Liss Natural Flood Management	1,880	3,508	-	5,388
Petersfield and Rother Environment Project	1	-	(1)	-
River Ems	-	(1,316)	1,316	-
River Ems 2023	(1,150)	10,103	227	9,180
Rother Partnership	-	(149)	834	685
Rother Summit	-	834	(834)	-
Rother Valley Farmers Group Facilitation Fund 2018-2021	3,130	-	-	3,130
Rother Valley Farmers Group Soil Health Project	2,937	(2,936)	-	1
Southern Water / Arun & Western Streams Catchment Partnership	35,423	(11,552)	(2,778)	21,093
Stedham Mill	191	-	(191)	-
Sussex Black Poplar	1,322	(250)	-	1,072
SW Wetland Feasibility	-	1,000	(1,000)	-
Western Streams Outfall Safari	-	11,192	(617)	10,575
Western Streams Water Quality Testing	<u>5,000</u>	<u>(1,294)</u>	<u>-</u>	<u>3,706</u>
	<u>344,213</u>	<u>70,565</u>	<u>(33,936)</u>	<u>380,842</u>
TOTAL FUNDS	<u>401,285</u>	<u>30,357</u>	<u>-</u>	<u>431,642</u>

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	985	(19,700)	(18,715)
Operating fund	<u>100</u>	<u>(21,593)</u>	<u>(21,493)</u>
	1,085	(41,293)	(40,208)
Restricted funds			
Aldingbourne Rife	-	(23,192)	(23,192)
Ambersham - River Rother Fish Passage Project	5,100	(12,748)	(7,648)
Arun & Western Streams Catchment Partnership - Water Environment Improvement Fund 2023-2024	15,000	(12,928)	2,072
Catchment Systems Thinking Cooperative	6,000	(29,695)	(23,695)
Catchment Systems Thinking Cooperative Demo Plus	192,388	(77,373)	115,015
Downs to the Sea	1,265	(1,204)	61
Ford & Brookfields Farm	-	(220)	(220)
Hope Farm	4,006	(4,974)	(968)
Liss Natural Flood Management	13,929	(10,421)	3,508
River Ems	-	(1,316)	(1,316)
River Ems 2023	15,204	(5,101)	10,103
Rother Partnership	-	(149)	(149)
Rother Summit	3,391	(2,557)	834
Rother Valley Farmers Group Soil Health Project	11,062	(13,998)	(2,936)
Southern Water / Arun & Western Streams Catchment Partnership	-	(11,552)	(11,552)
Sussex Black Poplar	86	(336)	(250)
SW Wetland Feasibility	1,000	-	1,000
Western Streams Outfall Safari	15,000	(3,808)	11,192
Western Streams Water Quality Testing	<u>-</u>	<u>(1,294)</u>	<u>(1,294)</u>
	<u>283,431</u>	<u>(212,866)</u>	<u>70,565</u>
TOTAL FUNDS	<u><u>284,516</u></u>	<u><u>(254,159)</u></u>	<u><u>30,357</u></u>

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	14,933	22,845	8,809	46,587
Operating fund	<u>17,038</u>	<u>(10,428)</u>	<u>3,875</u>	<u>10,485</u>
	31,971	12,417	12,684	57,072
Restricted funds				
ARRT Appeal Launch Fund	2,000	-	-	2,000
Aldingbourne Rife	74,195	(13,387)	-	60,808
Ambersham - River Rother Fish Passage Project	9,267	2,465	(500)	11,232
ARC Geographical Information Systems/CABA Data Training	1,200	-	-	1,200
Arun & Western Streams Catchment Partnership - Catchment Management Plan	4,844	(8,690)	3,846	-
Arun & Western Streams Catchment Partnership - Water Environment Improvement Fund 2020-2021	7,610	-	(7,610)	-
Arun & Western Streams Catchment Partnership - Water Environment Improvement Fund 2021-2022	394	-	(394)	-
Arun & Western Streams Catchment Partnership - Water Environment Improvement Fund 2022-2023	-	6,163	(6,163)	-
Arun Water Environment Grant	(12,593)	12,998	(405)	-
Barnham Rife Community Project	3,090	(60)	-	3,030
Catchment Systems Thinking Cooperative	-	44,270	(1,940)	42,330
Catchment Systems Thinking Cooperative Demo Plus	(560)	156,771	(1,777)	154,434
Ems Biodiversity Net Gain River Survey	-	1,788	-	1,788
Floodplain Meadows	1	(402)	400	(1)
Ford & Brookfields Farm	18,658	-	-	18,658
Liss Natural Flood Management	1,880	-	-	1,880
Petersfield and Rother Environment Project	8,288	(2,667)	(5,620)	1
River Ems	4,016	(13,572)	9,556	-
River Ems 2023	-	(1,150)	-	(1,150)
Rother Valley Farmers Group Facilitation Fund 2018-2021	3,625	(495)	-	3,130
Rother Valley Farmers Group Soil Health Project	-	2,937	-	2,937
Southern Water / Arun & Western Streams Catchment Partnership	-	37,500	(2,077)	35,423
Stedham Mill	191	-	-	191
Sussex Black Poplar	3,108	(1,786)	-	1,322
Western Streams Water Quality Testing	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
	<u>129,214</u>	<u>227,683</u>	<u>(12,684)</u>	<u>344,213</u>
TOTAL FUNDS	<u>161,185</u>	<u>240,100</u>	<u>-</u>	<u>401,285</u>

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,397	(16,552)	22,845
Operating fund	(4)	(10,424)	(10,428)
	39,393	(26,976)	12,417
Restricted funds			
Aldingbourne Rife	(1)	(13,386)	(13,387)
Ambersham - River Rother Fish Passage Project	14,990	(12,525)	2,465
Arun & Western Streams Catchment Partnership - Catchment Management Plan	-	(8,690)	(8,690)
Arun & Western Streams Catchment Partnership - Water Environment Improvement Fund 2022-2023	15,000	(8,837)	6,163
Arun Water Environment Grant	36,146	(23,148)	12,998
Barnham Rife Community Project	-	(60)	(60)
Catchment Systems Thinking Cooperative	51,011	(6,741)	44,270
Catchment Systems Thinking Cooperative Demo Plus	162,451	(5,680)	156,771
Ems Biodiversity Net Gain River Survey	9,920	(8,132)	1,788
Floodplain Meadows	(1)	(401)	(402)
Petersfield and Rother Environment Project	1	(2,668)	(2,667)
River Ems	10,001	(23,573)	(13,572)
River Ems 2023	-	(1,150)	(1,150)
Rother Valley Farmers Group Facilitation Fund 2018-2021	-	(495)	(495)
Rother Valley Farmers Group Soil Health Project	16,935	(13,998)	2,937
Southern Water / Arun & Western Streams Catchment Partnership	37,500	-	37,500
Sussex Black Poplar	-	(1,786)	(1,786)
Western Streams Water Quality Testing	5,000	-	5,000
	358,953	(131,270)	227,683
TOTAL FUNDS	398,346	(158,246)	240,100

Where grants are received for specific projects those monies are allocated to a restricted fund against which all relevant expenditure is charged.

Transfers between funds

On closure of a project any surplus or deficit in funds of less than £250 are transferred to or from the general fund. Where the surplus or deficit is greater than £250 the board of trustees decides on how to proceed with the balance. Many donors recognise the contribution made by volunteers and trustees at no financial cost to the Trust enabling the Trust to divert matched grant funding to a more general purpose.

WESTERN SUSSEX RIVERS TRUST
(FORMELY THE ARUN AND ROTHER RIVERS
TRUST)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

Funds in deficit

Where restricted funds are in deficit bank reserves from the general fund are used to finance the short term deficit on these projects.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.