

Cromwell Bottom Wildlife Group

Charity number 1176233

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



West Yorkshire Community Accounting Service

Cromwell Bottom Wildlife Group

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Cromwell Bottom Wildlife Group

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
Simon Day	Chair	
David Langley	Vice-chair	
Robin Owen-Morley	Treasurer	Appointed March 2023
Graham Haigh		
Allan Wolfenden		
Michael Henshaw		
Bruce Hoyle		
Barry Nield		Resigned March 2023
Hayley Cottrell		
Lynda Orchard		Resigned March 2023
Julie Jackson		
Jennifer Landells		
Tony Spilsbury		
Martin Staples		Appointed March 2023
Charity number	1176233	Registered in England and Wales
Registered and principal address	Bankers	
184 Healey Wood Road	Lloyds Bank Plc	Nationwide Building Society
Brighouse	15 Blackheath Village	Kings Park Road
HD6 3RW	Blackheath	Northampton
	London	NN3 6NW
	SE3 9LH	

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 Charitable Incorporated Organisation (CIO) association formed on 12 December 2017 and is governed by a constitution.

Method of recruitment and appointment of trustees

At every AGM one third of the charity trustees shall retire from office, being the longest in office since their last appointment or reappointment. Any person who retires by rotation is eligible for reappointment.

Cromwell Bottom Wildlife Group

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

Objectives and activities

The charity's objects

To promote for the benefit of the public the conservation of the wildlife and wildlife habitats and protection and improvement of the physical and natural environment of the sites known as Cromwell Bottom Local Nature Reserve and North Loop.

To advance the education and appreciation of the public regarding the conservation, protection and improvement of the physical and natural environment.

The charity's main activities

We continue to manage and develop a range of habitats on the Cromwell Bottom Nature Reserve. This we do in conjunction with Calderdale's Countryside Service and with our growing number of regular volunteers and membership. Our work exists to benefit a range of wildlife species and for members of the public to enjoy as they explore the reserve.

We hold regular workdays where our volunteers help to maintain and enhance the reserve. There are also various opportunities during the year for the public to attend guided walks and other events e.g. an open day, pond dipping, moth nights, and there is a dedicated Education Area where workshops are held for local schoolchildren. Our Visitor Centre is open Tuesdays, Thursdays and Sundays serving refreshments and giving out information

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.

The trustees have worked closely with the Calderdale Countryside Service to maintain and enhance the Cromwell Bottom Nature Reserve as an area to be enjoyed by all members of the public. In addition, we work closely with schools and community groups to widen the breadth of appeal of this special place.

Achievements and performance

Our prime achievement this year has been the successful acquisition of a new modular building which we have converted into a thriving Visitor Centre.

This has been achieved through a mixture of grants, donations and our own funds. It has seen significant investments in fixtures and fittings, electrical appliances, furniture, display boards showcasing what the nature reserve has to offer and a wifi connection with accompanying devices and systems. We have also invested funds in some education equipment to support our increased visits from local schoolchildren.

Following a break in over Christmas, we have further invested in a number of security measures to help protect our premises.

Our outdoor seating area has also been enhanced, via funding, with several new picnic tables, three of which are accessible for wheelchair users.

Financial review

The net income for the year was £17,822, including net income of £22,468 on unrestricted funds and net expenditure of £4,646 on restricted funds after transfers.

Reserves policy

Our reserve policy is not to allow unrestricted funds to fall below six months of operating costs which is calculated at £3,000.

The charity's free reserves, excluding fixed assets, at the year end were £18,855.

Approved by the board of trustees on 30/05/2023

Simon Day (Trustee)

Cromwell Bottom Wildlife Group

Independent examiner's report to the trustees of Cromwell Bottom Wildlife Group

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

05/06/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Cromwell Bottom Wildlife Group
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:					Restated
Grants and donations	(2)	9,860	5,292	15,152	13,971
Visitor centre income		21,882	-	21,882	12,337
Membership subscriptions		1,715	-	1,715	1,350
Book sales		410	-	410	252
Open day		1,275	-	1,275	-
Bank interest		25	-	25	5
Total income		35,167	5,292	40,459	27,915
Expenditure on:					
Tools and materials		1,735	-	1,735	1,317
Visitor centre consumables		4,376	-	4,376	2,635
Bird food		237	740	977	817
Administration		240	-	240	200
Insurance		635	-	635	663
Printing		306	558	864	306
Projects		3,126	174	3,300	139
Meeting expenses		61	-	61	120
Tractor and trailer		25	-	25	18
Charity donations		350	-	350	250
Training		300	-	300	405
Independent examination		650	-	650	504
Depreciation		9,124	-	9,124	197
Total expenditure		21,165	1,472	22,637	7,571
Net income / (expenditure)		14,002	3,820	17,822	20,344
Transfers between funds		8,466	(8,466)	-	-
Net movement in funds		22,468	(4,646)	17,822	20,344
Fund balances brought forward		24,601	9,054	33,655	13,311
Fund balances carried forward	(3)	47,069	4,408	51,477	33,655

All incoming resources and resources expended derive from continuing activities.

Cromwell Bottom Wildlife Group

Balance sheet

as at 31 March 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					Restated
Tangible assets	(4)	28,214	-	28,214	395
Total fixed assets		<u>28,214</u>	<u>-</u>	<u>28,214</u>	<u>395</u>
Current assets					
Debtors and prepayments	(5)	1,245	-	1,245	608
Cash at bank and in hand	(6)	18,272	4,408	22,680	33,156
Total current assets		<u>19,517</u>	<u>4,408</u>	<u>23,925</u>	<u>33,764</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	662	-	662	504
Total current liabilities		<u>662</u>	<u>-</u>	<u>662</u>	<u>504</u>
Net current assets / (liabilities)		<u>18,855</u>	<u>4,408</u>	<u>23,263</u>	<u>33,260</u>
Net assets		<u>47,069</u>	<u>4,408</u>	<u>51,477</u>	<u>33,655</u>
Funds					
Unrestricted funds		47,069	-	47,069	24,601
Restricted funds		-	4,408	4,408	9,054
Total funds		<u>47,069</u>	<u>4,408</u>	<u>51,477</u>	<u>33,655</u>

The financial statements were approved by the board of trustees on 30/05/2023

Simon Day (Trustee)

Cromwell Bottom Wildlife Group

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.

The basis for preparation of the accounts has been changed from receipts and payments to accruals.

This has required that changes be made to the comparative figures. An analysis of the changes has been provided in the notes to these accounts.

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 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:

Building and decking: over 5 years

Fixtures and fittings: over 3 years

Equipment: over 3 years

Computers and IT: over 3 years

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.

Cromwell Bottom Wildlife Group

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
	£	£	£	£
Rastrick Big Local	-	1,500	1,500	1,016
North Halifax Partnership Ltd	-	1,292	1,292	3,848
Community Foundation for Calderdale (CFFC)	-	2,500	2,500	5,000
Gift aid	1,279	-	1,279	50
Donations and legacies	8,581	-	8,581	4,057
	<u>9,860</u>	<u>5,292</u>	<u>15,152</u>	<u>13,971</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Cabin fund	6,116	-	-	(6,116)	-
North Halifax P/ship 1	2,938	-	1,472	(300)	1,166
North Halifax P/ship 2	-	1,292	-	(1,292)	-
CFFC	-	2,500	-	(758)	1,742
Rastrick Big Local	-	1,500	-	-	1,500
	<u>9,054</u>	<u>5,292</u>	<u>1,472</u>	<u>(8,466)</u>	<u>4,408</u>

Fund name	Purpose of restriction
Cabin fund	Towards a new cabin.
North Halifax P/ship 1	For site development.
North Halifax P/ship 2	Lower Valley Staying Well activities.
CFFC	Towards benches, info boards and sundry fixtures and fittings.
Rastrick Big Local	To support transport of school children from Rastrick schools to Cromwell Bottom.

All of the transfers relate to the purchase of fixed assets for the general purposes of the charity.

4 Tangible assets	Equipment	Computers and IT	Fixtures and fittings	Buildings and decking	Total
Cost	£	£	£	£	£
At 1 April 2022	-	-	592	-	592
Additions	4,451	1,225	5,856	25,411	36,943
At 31 March 2023	<u>4,451</u>	<u>1,225</u>	<u>6,448</u>	<u>25,411</u>	<u>37,535</u>
Depreciation					
At 1 April 2022	-	-	197	-	197
Charge for year	1,484	409	2,149	5,082	9,124
At 31 March 2023	<u>1,484</u>	<u>409</u>	<u>2,346</u>	<u>5,082</u>	<u>9,321</u>
Net book value					
At 31 March 2023	<u>2,967</u>	<u>816</u>	<u>4,102</u>	<u>20,329</u>	<u>28,214</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>395</u>	<u>-</u>	<u>395</u>

Cromwell Bottom Wildlife Group
Notes to the accounts continued
for the year ended 31 March 2023

5 Debtors and prepayments	2023	2022
	£	£
		Restated
Prepayments	545	608
Accrued income	700	-
	<u>1,245</u>	<u>608</u>
6 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	22,480	32,956
Cash in hand	200	200
	<u>22,680</u>	<u>33,156</u>
7 Creditors and accruals	2023	2022
	£	£
		Restated
Creditors	-	-
Accruals	662	504
	<u>662</u>	<u>504</u>

8 Related party transactions

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £392.

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

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

Cromwell Bottom Wildlife Group

Notes to the accounts continued

for the year ended 31 March 2023

9 Restatement of prior year figures due to change in accounting basis

As a result of the change in the basis of accounting from receipts and payments to accruals, there have been a number of adjustments made to the comparative figures, analysed below.

Effect of change on Statement of Financial Activities

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £
Projects expenditure			
Original figure in statutory accounts, year ended 31 Mar 2022	11	720	731
Deduct capital purchases	-	(592)	(592)
Restated total	<u>11</u>	<u>128</u>	<u>139</u>

Independent examination

	£	£	£
Original figure in statutory accounts, year ended 31 Mar 2022	-	-	-
Add accrued expenditure	504	-	504
Restated total	<u>504</u>	<u>-</u>	<u>504</u>

Depreciation

	£	£	£
Original figure in statutory accounts, year ended 31 Mar 2022	-	-	-
Add revised depreciation charge	197	-	197
Restated total	<u>197</u>	<u>-</u>	<u>197</u>

Tangible fixed assets

	£	£	£
Original figure in statutory accounts, year ended 31 Mar 2022	-	-	-
Add revised net book value	395	-	395
Restated total	<u>395</u>	<u>-</u>	<u>395</u>

Debtors and prepayments

	£	£	£
Original figure in statutory accounts, year ended 31 Mar 2022	-	-	-
Add prepayments	608	-	608
Restated total	<u>608</u>	<u>-</u>	<u>608</u>

Creditors and accruals

	£	£	£
Original figure in statutory accounts, year ended 31 Mar 2022	-	-	-
Add accruals	504	-	504
Restated total	<u>504</u>	<u>-</u>	<u>504</u>

Cromwell Bottom Wildlife Group

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

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income		Restated		Restated		Restated
Grants and donations	9,860	4,007	5,292	9,964	15,152	13,971
Visitor centre income	21,882	12,337	-	-	21,882	12,337
Membership subscriptions	1,715	1,350	-	-	1,715	1,350
Book sales	410	252	-	-	410	252
Open day	1,275	-	-	-	1,275	-
Bank interest	25	5	-	-	25	5
Total income	35,167	17,951	5,292	9,964	40,459	27,915
Expenditure						
Tools and materials	1,735	1,315	-	2	1,735	1,317
Visitor centre consumables	4,376	2,605	-	30	4,376	2,635
Bird food	237	659	740	158	977	817
Administration	240	200	-	-	240	200
Insurance	635	663	-	-	635	663
Printing	306	306	558	-	864	306
Projects	3,126	11	174	128	3,300	139
Meeting expenses	61	120	-	-	61	120
Tractor and trailer	25	18	-	-	25	18
Charity donations	350	250	-	-	350	250
Training	300	405	-	-	300	405
Independent examination	650	504	-	-	650	504
Depreciation	9,124	197	-	-	9,124	197
Total expenditure	21,165	7,253	1,472	318	22,637	7,571
Net income / (expenditure)	14,002	10,698	3,820	9,646	17,822	20,344
Transfers between funds	8,466	592	(8,466)	(592)	-	-
Net movement in funds	22,468	11,290	(4,646)	9,054	17,822	20,344
Fund balances brought forward	24,601	13,311	9,054	-	33,655	13,311
Fund balances carried forward	47,069	24,601	4,408	9,054	51,477	33,655