

Cromwell Bottom Wildlife Group

Charity number 1176233

Annual Report and Financial Statements for the year ended 30 March 2024



Cromwell Bottom Wildlife Group

Annual Report and Financial Statements
for the year ended 30 March 2024

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 11

Prepared by West Yorkshire Community Accountancy Service CIO

Cromwell Bottom Wildlife Group

Trustees' report for the year ended 30 March 2024

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	
Hayley Cottrell	Vice chair	
Robin Owen-Morley		
Graham Haigh		
Allan Wolfenden		
Michael Henshaw		
Bruce Hoyle		
Julie Jackson		
Jennifer Landells		
Tony Spilsbury		
Martin Staples	Secretary	

Charity number 1176233 Registered in England and Wales

Registered and principal address

184 Healey Wood Road
Brighouse
HD6 3RW

Bankers

Lloyds Bank Plc	Nationwide Building Society	Dudley Building Society
15 Blackheath Village	Kings Park Road	Principal Office
Blackheath	Northampton	Harbour Buildings
London	NN3 6NW	The Waterfront
SE3 9LH		Brierley Hill
		DY5 1LN

Independent examiner

Katy Sargeant ACA

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 30 March 2024

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

Main achievements focused on restoration and improvement of two crucial and sensitive habitats on the reserve, namely, the lagoon and sphagnum bog.

The Lagoon has been partially cleared of encroaching saplings and reeds, enabling huge swathes to be opened up. This has had a significant impact on the number and variety of waterfowl recorded.

The sphagnum bog has significantly been cleared of encroaching saplings. This rare habitat is now in its natural state.

The bird viewing areas have been revitalised enabling a better experience for birdwatchers and photographers. Early in the new financial year, a new information display board will be installed.

There has been an increase in footfall to the Visitor Centre and the reserve. There is increased activity on our website and Facebook pages, particularly the community page on Facebook with many shared wildlife photos taken on the reserve. We have seen a recent increase in the number of volunteers supporting us in our work.

There are school visits almost all year round with an increase in the range of activities offered to enhance the primary school curriculum.

There has been an increase in requests from a wide range of local organisations wanting guided walks and activities. A number of these walks have raised funds for other charities.

Financial review

The net income for the year was £6,377, including net income of £9,536 on unrestricted funds and net expenditure of £3,159 on restricted funds after transfers.

Cromwell Bottom Wildlife Group

Trustees' report (continued) for the year ended 30 March 2024

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £30,512.

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

We are also putting £20,000 funds aside to support a future project to install a feed from the canal to the lagoon to ensure it doesn't dry out.

Approved by the board of trustees on 28/5/2024

S W 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 30 March 2024, which are set out on pages 6 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.

Katy Sargeant ACA

28/5/2024

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 30 March 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	8,486	-	8,486	15,152
Visitor centre income		27,636	-	27,636	21,882
Membership subscriptions		1,895	-	1,895	1,715
Book sales		70	-	70	410
Open day		1,041	-	1,041	1,275
Bank interest		150	-	150	25
Total income		39,278	-	39,278	40,459
Expenditure on:					
Tools and materials		3,198	370	3,568	1,735
Visitor centre consumables		7,114	-	7,114	4,376
Bird food		1,089	803	1,892	977
Administration		588	-	588	240
Insurance		625	-	625	635
Printing		359	354	713	864
Projects		2,736	260	2,996	3,300
Meeting expenses		100	-	100	61
Tractor and trailer		800	-	800	25
Charity donations		603	-	603	350
Training		908	-	908	300
Independent examination		654	-	654	650
Depreciation		12,340	-	12,340	9,124
Total expenditure		31,114	1,787	32,901	22,637
Net income / (expenditure)		8,164	(1,787)	6,377	17,822
Transfers between funds		1,372	(1,372)	-	-
Net movement in funds		9,536	(3,159)	6,377	17,822
Fund balances brought forward		47,069	4,408	51,477	33,655
Fund balances carried forward	(3)	56,605	1,249	57,854	51,477

All incoming resources and resources expended derive from continuing activities.

Cromwell Bottom Wildlife Group
Balance sheet
as at 30 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 26,093	-	26,093	28,214
Total fixed assets	<u>26,093</u>	<u>-</u>	<u>26,093</u>	<u>28,214</u>
Current assets				
Debtors and prepayments	(5) 2,427	-	2,427	1,245
Cash at bank and in hand	(6) 29,459	1,249	30,708	22,680
Total current assets	<u>31,886</u>	<u>1,249</u>	<u>33,135</u>	<u>23,925</u>
Current liabilities:				
amounts falling due within one year				
Accruals	1,374	-	1,374	662
Total current liabilities	<u>1,374</u>	<u>-</u>	<u>1,374</u>	<u>662</u>
Net current assets / (liabilities)	<u>30,512</u>	<u>1,249</u>	<u>31,761</u>	<u>23,263</u>
Net assets	<u>56,605</u>	<u>1,249</u>	<u>57,854</u>	<u>51,477</u>
Funds				
Unrestricted funds	56,605	-	56,605	47,069
Restricted funds	-	1,249	1,249	4,408
Total funds	<u>56,605</u>	<u>1,249</u>	<u>57,854</u>	<u>51,477</u>

The financial statements were approved by the board of trustees on 28/5/2024

S W Day (Trustee)

Cromwell Bottom Wildlife Group

Notes to the accounts

for the year ended 30 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

Tangible fixed assets 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.

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

Cromwell Bottom Wildlife Group
Notes to the accounts continued
for the year ended 30 March 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Rastrick Big Local	-	-	-	1,500
North Halifax Partnership Ltd	-	-	-	1,292
Community Foundation for Calderdale (CFFC)	-	-	-	2,500
Gift aid	79	-	79	1,279
Other grants and donations	8,407	-	8,407	8,581
	<u>8,486</u>	<u>-</u>	<u>8,486</u>	<u>15,152</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
North Halifax P/ship 1	1,166	-	1,157	-	9
CFFC	1,742	-	370	(1,372)	-
Rastrick Big Local	1,500	-	260	-	1,240
	<u>4,408</u>	<u>-</u>	<u>1,787</u>	<u>(1,372)</u>	<u>1,249</u>

Fund name

North Halifax P/ship 1
CFFC

Purpose of restriction

For site development.
Towards benches, info boards and sundry fixtures and fittings. The transfer out is to reflect the purchase of fixed assets.
To support transport of school children from Rastrick schools to Cromwell Bottom.

Rastrick Big Local

4 Tangible assets	Equipment	Computers and IT	Fixtures and fittings	Buildings and decking	Total
Cost	£	£	£	£	£
At 1 April 2023	4,451	1,225	6,448	25,411	37,535
Additions	1,671	1,223	5,897	1,428	10,219
At 30 March 2024	<u>6,122</u>	<u>2,448</u>	<u>12,345</u>	<u>26,839</u>	<u>47,754</u>
Depreciation					
At 1 April 2023	1,484	409	2,346	5,082	9,321
Charge for year	2,041	816	4,115	5,368	12,340
At 30 March 2024	<u>3,525</u>	<u>1,225</u>	<u>6,461</u>	<u>10,450</u>	<u>21,661</u>
Net book value					
At 30 March 2024	<u>2,597</u>	<u>1,223</u>	<u>5,884</u>	<u>16,389</u>	<u>26,093</u>
At 31 March 2023	<u>2,967</u>	<u>816</u>	<u>4,102</u>	<u>20,329</u>	<u>28,214</u>

Cromwell Bottom Wildlife Group
Notes to the accounts continued
for the year ended 30 March 2024

5 Debtors and prepayments	2024	2023
	£	£
Prepayments	2,348	545
Accrued income	79	700
	<u>2,427</u>	<u>1,245</u>

6 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	30,408	22,480
Cash in hand	300	200
	<u>30,708</u>	<u>22,680</u>

7 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 £500 (2023: £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
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 30 March 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	8,486	9,860	-	5,292	8,486	15,152
Visitor centre income	27,636	21,882	-	-	27,636	21,882
Membership subscriptions	1,895	1,715	-	-	1,895	1,715
Book sales	70	410	-	-	70	410
Open day	1,041	1,275	-	-	1,041	1,275
Bank interest	150	25	-	-	150	25
Total income	39,278	35,167	-	5,292	39,278	40,459
Expenditure						
Tools and materials	3,198	1,735	370	-	3,568	1,735
Visitor centre consumables	7,114	4,376	-	-	7,114	4,376
Bird food	1,089	237	803	740	1,892	977
Administration	588	240	-	-	588	240
Insurance	625	635	-	-	625	635
Printing	359	306	354	558	713	864
Projects	2,736	3,126	260	174	2,996	3,300
Meeting expenses	100	61	-	-	100	61
Tractor and trailer	800	25	-	-	800	25
Charity donations	603	350	-	-	603	350
Training	908	300	-	-	908	300
Independent examination	654	650	-	-	654	650
Depreciation	12,340	9,124	-	-	12,340	9,124
Total expenditure	31,114	21,165	1,787	1,472	32,901	22,637
Net income / (expenditure)	8,164	14,002	(1,787)	3,820	6,377	17,822
Transfers between funds	1,372	8,466	(1,372)	(8,466)	-	-
Net movement in funds	9,536	22,468	(3,159)	(4,646)	6,377	17,822
Fund balances brought forward	47,069	24,601	4,408	9,054	51,477	33,655
Fund balances carried forward	56,605	47,069	1,249	4,408	57,854	51,477