

# **Cromwell Bottom Wildlife Group**

Charity number 1176233

## **Annual Report and Financial Statements for the year ended 31 March 2025**



**Cromwell Bottom Wildlife Group**

**Annual Report and Financial Statements**  
**for the year ended 31 March 2025**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Cromwell Bottom Wildlife Group**

## **Trustees' report for the year ended 31 March 2025**

### **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
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	

<b>Charity number</b>	1176233	Registered in England and Wales
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### **Registered and principal address**

184 Healey Wood Road  
Brighouse  
HD6 3RW

### **Bankers**

Lloyds Bank Plc  
15 Blackheath Village  
Blackheath  
London  
SE3 9LH

Dudley Building Society  
Principal Office  
Harbour Buildings  
The Waterfront  
Brierley Hill  
DY5 1LN

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 31 March 2025**

### **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**

As a charity dedicated to the annual maintenance of a local nature reserve, our activities have, once again, focussed on works designed to preserve and repair the variety of habitats as we progress through the seasons.

Some of these include, nestbox repairs, coppicing willow and reeds in sensitive areas such as our lagoon and rare sphagnum bog, fence repairs, pulling up balsam away from wildflower meadows.

We have introduced trail cameras which capture the abundant wildlife which we are now able to show on a screen in our Visitor Centre. We have completed our annual painting of outdoor furniture and cleaned our indoor seating ready for the warmer weather.

Our work with local primary schools continues to be ever popular, offering a range of bespoke activities to offer hands on experiences such as pond dipping and minibeast hunting.

Many guided walks have taken place for a range of local organisations eg church groups, walking groups and those with disabilities. Our annual Open Day attracted many hundreds of visitors and we continue to enjoy fruitful links with several community organisations including those involved in promoting mental health.

Our maintenance of the reserve's habitats enable many thousands of visitors to enjoy what is described as 'the jewel in Calderdale's crown' and specifically the hundreds of schoolchildren, many of whom have never visited a nature reserve before to understand the importance of preserving our green spaces.

#### **Financial review**

The net income for the year was £11,926, including net income of £11,248 on unrestricted funds and net income of £678 on restricted funds after transfers.

**Cromwell Bottom Wildlife Group**  
**Trustees' report (continued) for the year ended 31 March 2025**

**Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £45,549.

Our reserve policy is to not allow unrestricted funds to fall below six months of operating costs which is calculated at £2,000.

A further £10,000 has been earmarked for the Lagoon project (added to the already earmarked £20,000) - this is a future project to install a feed from the canal to the lagoon to ensure it doesn't dry out. We also received £5,000 donation during the year which we are ring fencing for a future project. These sums are shown as designated funds within the notes to the accounts and after adjusting for those, the remaining free reserves were £10,549.

Approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

**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 2025, 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.

Signed: ..... Name: Katy Sargeant ACA

Date: .....

**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 2025**

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	11,775	7,627	19,402	7,986
Visitor centre income		27,893	-	27,893	27,636
Membership subscriptions		1,855	-	1,855	1,895
Merchandise		786	-	786	70
Open day		1,768	-	1,768	1,041
Bank interest		821	-	821	150
Other income		1,085	-	1,085	500
<b>Total income</b>		<b>45,983</b>	<b>7,627</b>	<b>53,610</b>	<b>39,278</b>
<b>Expenditure on:</b>					
Tools and materials		3,286	-	3,286	3,568
Visitor centre consumables		6,609	-	6,609	7,114
Bird food		1,175	-	1,175	1,892
Administration		729	-	729	588
Insurance		1,013	-	1,013	625
Printing		811	9	820	713
Projects		10,963	1,240	12,203	2,996
Meeting expenses		138	-	138	100
Tractor and trailer		684	-	684	800
Charity donations		-	-	-	603
Training		176	-	176	908
Independent examination		708	-	708	654
Depreciation		14,143	-	14,143	12,340
<b>Total expenditure</b>		<b>40,435</b>	<b>1,249</b>	<b>41,684</b>	<b>32,901</b>
<b>Net income / (expenditure)</b>		<b>5,548</b>	<b>6,378</b>	<b>11,926</b>	<b>6,377</b>
<b>Transfers between funds</b>	(3)	<b>5,700</b>	<b>(5,700)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>11,248</b>	<b>678</b>	<b>11,926</b>	<b>6,377</b>
<b>Fund balances brought forward</b>		<b>56,605</b>	<b>1,249</b>	<b>57,854</b>	<b>51,477</b>
<b>Fund balances carried forward</b>	(3)	<b>67,853</b>	<b>1,927</b>	<b>69,780</b>	<b>57,854</b>

All incoming resources and resources expended derive from continuing activities.

# Cromwell Bottom Wildlife Group

## Balance sheet

as at 31 March 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	(4)	22,304	-	22,304	26,093
<b>Total fixed assets</b>		<u>22,304</u>	<u>-</u>	<u>22,304</u>	<u>26,093</u>
<b>Current assets</b>					
Debtors and prepayments	(5)	1,027	-	1,027	2,427
Cash at bank and in hand	(6)	45,345	1,927	47,272	30,708
<b>Total current assets</b>		<u>46,372</u>	<u>1,927</u>	<u>48,299</u>	<u>33,135</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(7)	823	-	823	1,374
<b>Total current liabilities</b>		<u>823</u>	<u>-</u>	<u>823</u>	<u>1,374</u>
<b>Net current assets / (liabilities)</b>		<u>45,549</u>	<u>1,927</u>	<u>47,476</u>	<u>31,761</u>
<b>Net assets</b>		<u>67,853</u>	<u>1,927</u>	<u>69,780</u>	<u>57,854</u>
<b>Funds</b>					
Unrestricted funds					
General unrestricted funds		32,853	-	32,853	36,605
Designated funds	(8)	35,000	-	35,000	20,000
Unrestricted funds		<u>67,853</u>	<u>-</u>	<u>67,853</u>	<u>56,605</u>
Restricted funds		<u>-</u>	<u>1,927</u>	<u>1,927</u>	<u>1,249</u>
<b>Total funds</b>		<u>67,853</u>	<u>1,927</u>	<u>69,780</u>	<u>57,854</u>

The financial statements were approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....



# **Cromwell Bottom Wildlife Group**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **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

##### **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 31 March 2025**

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Rastrick Big Local	-	7,200	7,200	
Calderdale Met. District Council (CMBC)	-	427	427	
Other donations	11,775	-	11,775	7,986
	<u>11,775</u>	<u>7,627</u>	<u>19,402</u>	<u>7,986</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
North Halifax P/ship 1	9	-	9	-	-
Rastrick Big Local	1,240	1,500	1,240	-	1,500
Rastrick Big Local	-	5,700	-	(5,700)	-
CMBC	-	427	-	-	427
	<u>1,249</u>	<u>7,627</u>	<u>1,249</u>	<u>(5,700)</u>	<u>1,927</u>

**Fund name**

North Halifax P/ship 1

Rastrick Big Local

Rastrick Big Local

CMBC

**Purpose of restriction**

For site development.

To support transport of school children from Rastrick schools to Cromwell Bottom.

For solar panels - the transfer relates to the purchase of fixed assets, which once purchased, become unrestricted in nature.

Towards QR code signage.

4 Tangible assets	Equipment £	Computers and IT £	Fixtures and fittings £	Buildings and decking £	Total £
<b>Cost</b>					
At 1 April 2024	6,122	2,448	12,345	26,839	47,754
Additions	409	631	6,268	6,276	13,584
Disposals	-	-	(4,611)	-	(4,611)
At 31 March 2025	<u>6,531</u>	<u>3,079</u>	<u>14,002</u>	<u>33,115</u>	<u>56,727</u>

**Depreciation**

At 1 April 2024	3,525	1,225	6,461	10,450	21,661
Depn reversed re. disposals	-	-	(1,537)	-	(1,537)
Charge for year	<u>2,178</u>	<u>1,026</u>	<u>4,472</u>	<u>6,623</u>	<u>14,299</u>
At 31 March 2025	<u>5,703</u>	<u>2,251</u>	<u>9,396</u>	<u>17,073</u>	<u>34,423</u>

**Net book value**

At 31 March 2025	<u>828</u>	<u>828</u>	<u>4,606</u>	<u>16,042</u>	<u>22,304</u>
At 31 March 2024	<u>2,597</u>	<u>1,223</u>	<u>5,884</u>	<u>16,389</u>	<u>26,093</u>

**5 Debtors and prepayments**

	2025 £	2024 £
Prepayments	892	2,348
Accrued income	135	79
	<u>1,027</u>	<u>2,427</u>

# Cromwell Bottom Wildlife Group

## Notes to the accounts continued

### for the year ended 31 March 2025

6 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	47,022	30,408
Cash in hand	250	300
	<u>47,272</u>	<u>30,708</u>

7 Creditors and accruals	2025	2024
	£	£
Creditors	63	-
Accruals	760	1,374
	<u>823</u>	<u>1,374</u>

8 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Lagoon development	20,000	-	-	10,000	30,000
Other project	-	-	-	5,000	5,000
	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>35,000</u>

Fund name	Purpose of designation
Lagoon development	Funds set aside by the trustees towards the cost of the future project to install a feed from the canal to the lagoon to ensure it doesn't dry out
Other project	

## 9 Related party transactions

### 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.

10 Agent funds	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Macmillan Cancer Support	-	474	474	-
Mable's Meals	-	513	513	-
	<u>-</u>	<u>474</u>	<u>474</u>	<u>-</u>

Fund name	Additional information
Macmillan Cancer Support	Donations collected on behalf of Macmillan Cancer Support and paid over in the year.
Mable's Meals	Donations collected on behalf of Mable's Meals and paid over in the year.

## 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 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income</b>						
Grants and donations	11,775	7,986	7,627	-	19,402	7,986
Visitor centre income	27,893	27,636	-	-	27,893	27,636
Membership subscriptions	1,855	1,895	-	-	1,855	1,895
Merchandise	786	70	-	-	786	70
Open day	1,768	1,041	-	-	1,768	1,041
Bank interest	821	150	-	-	821	150
Other income	1,085	500	-	-	1,085	500
<b>Total income</b>	<b>45,983</b>	<b>39,278</b>	<b>7,627</b>	<b>-</b>	<b>53,610</b>	<b>39,278</b>
<b>Expenditure</b>						
Tools and materials	3,286	3,198	-	370	3,286	3,568
Visitor centre consumables	6,609	7,114	-	-	6,609	7,114
Bird food	1,175	1,089	-	803	1,175	1,892
Administration	729	588	-	-	729	588
Insurance	1,013	625	-	-	1,013	625
Printing	811	359	9	354	820	713
Projects	10,963	2,736	1,240	260	12,203	2,996
Meeting expenses	138	100	-	-	138	100
Tractor and trailer	684	800	-	-	684	800
Charity donations	-	603	-	-	-	603
Training	176	908	-	-	176	908
Independent examination	708	654	-	-	708	654
Depreciation	14,143	12,340	-	-	14,143	12,340
<b>Total expenditure</b>	<b>40,435</b>	<b>31,114</b>	<b>1,249</b>	<b>1,787</b>	<b>41,684</b>	<b>32,901</b>
<b>Net income / (expenditure)</b>	<b>5,548</b>	<b>8,164</b>	<b>6,378</b>	<b>(1,787)</b>	<b>11,926</b>	<b>6,377</b>
<b>Transfers between funds</b>	<b>5,700</b>	<b>1,372</b>	<b>(5,700)</b>	<b>(1,372)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>11,248</b>	<b>9,536</b>	<b>678</b>	<b>(3,159)</b>	<b>11,926</b>	<b>6,377</b>
<b>Fund balances brought forward</b>	<b>56,605</b>	<b>47,069</b>	<b>1,249</b>	<b>4,408</b>	<b>57,854</b>	<b>51,477</b>
<b>Fund balances carried forward</b>	<b>67,853</b>	<b>56,605</b>	<b>1,927</b>	<b>1,249</b>	<b>69,780</b>	<b>57,854</b>