

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 11 MAY 2021 TO 31 MARCH 2022
FOR
FISH IN NEED**

Traviss & Co Ltd
Chartered Certified Accountants
Newtown House
38 Newtown Road
Liphook
Hampshire
GU30 7DX

FISH IN NEED

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FOR THE PERIOD 11 May 2021 to 31 March 2022**

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FISH IN NEED

REPORT OF THE TRUSTEES FOR THE PERIOD 11 May 2021 to 31 March 2022

The trustees present their report with the financial statements of the charity for the period 11 May 2021 to 31 March 2022. 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 objects of the CIO are:

- 1) to conserve the freshwater aquatic environment for the benefit of the public, in particular, but not exclusively, by making grants to conserve and protect freshwater fish populations of United Kingdom origin and the environments and ecosystems necessary for them to thrive.
- 2) to advance the education of the public in the conservation of the freshwater aquatic environment, the relationship between freshwater fish and wider biodiversity and knowledge of the freshwater aquatic environment, including water safety.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

FIN's first year of operations got off to a good start with donations enabling it to seek projects to support.

On the conservation side, two grants have been approved and provided for (although the funds had not been drawn down by the year end).

In Kent, FIN is supporting an angling club to clean up and improve approximately half a mile of river. In addition to the improvements to this stretch itself FIN liked the fact that both upstream and downstream similar improvements had already been carried out by others over longer stretches (with significant positive benefits already to the fish and other wildlife populations). The supported project thus also has a magnifier effect, unlocking what will become a long stretch of improved river.

In Wiltshire, FIN has provided funding to top up the investment by a wildlife trust which is acquiring and improving water meadows. FIN's grant enables habitat improvement to the river which would not otherwise have occurred. Again there is resonance with separately funded upstream works which will likely increase the impact of the supported works.

The trustees are seeking two or three similar projects in other parts of England and Wales to have a small portfolio under their belts before they carry out wider fund-raising, marketing and education activities. Their current expectation is that the public's low level of knowledge about freshwater fish means that explaining the need for FIN will itself have a substantial educational impact.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, and constitutes a charitable incorporated organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1194426

Principal address

Brew House
Old Hollow
Worth
West Sussex
RH10 4TA

FISH IN NEED

**REPORT OF THE TRUSTEES
FOR THE PERIOD 11 May 2021 to 31 March 2022**

Trustees

S H T Clark

R Hewitt

J M Bailey

K Hewitt

Professor M Everard

P Whitehouse

Independent Examiner

S M Moorey FCCA

Traviss & Co Ltd

Chartered Certified Accountants

Newtown House

38 Newtown Road

Liphook

Hampshire

GU30 7DX

Approved by order of the board of trustees on 16 September 2022 and signed on its behalf by:



S H T Clark - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FISH IN NEED**

Independent examiner's report to the trustees of Fish In Need

I report to the charity trustees on my examination of the accounts of Fish In Need (the Trust) for the period 11 May 2021 to 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
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.



S M Moorey FCCA
Traviss & Co Ltd
Chartered Certified Accountants
Newtown House
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Liphook
Hampshire
GU30 7DX

Date: 27.9.22

FISH IN NEED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 11 May 2021 to 31 March 2022**

£, unless stated

	Notes	Unrestricted funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		10,244
EXPENDITURE ON		
Charitable activities		
Donations to organisations		4,180
Other		861
Total		5,041
NET INCOME		5,203
TOTAL FUNDS CARRIED FORWARD		5,203

The notes form part of these financial statements

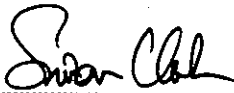
FISH IN NEED

BALANCE SHEET

31 March 2022

	Notes	Unrestricted funds £
CURRENT ASSETS		
Cash at bank		9,383
CREDITORS		
Amounts falling due within one year	3	(4,180)
NET CURRENT ASSETS		<u>5,203</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,203</u>
NET ASSETS		<u>5,203</u>
FUNDS	4	
Unrestricted funds		<u>5,203</u>
TOTAL FUNDS		<u>5,203</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 September 2022 and were signed on its behalf by:



S H T Clark - Trustee

The notes form part of these financial statements

FISH IN NEED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 11 May 2021 to 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and any costs relating to the governance of the charity apportioned to charitable activities. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

All expenditure is inclusive of irrecoverable VAT.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

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.

FISH IN NEED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 11 May 2021 to 31 March 2022

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2022.

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	<u>4,180</u>

4. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.3.22 £
Unrestricted funds		
Donations	5,203	5,203
TOTAL FUNDS	<u>5,203</u>	<u>5,203</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Donations	10,244	(5,041)	5,203
TOTAL FUNDS	<u>10,244</u>	<u>(5,041)</u>	<u>5,203</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2022.

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