

REGISTERED CHARITY NUMBER: 1194426

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
FISH IN NEED**

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

FISH IN NEED
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

FISH IN NEED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 second year of operations saw further donations received. One related specifically to FIN's education activities and has been shown as a restricted fund. On the conservation side, two grants had been approved and previously provided for. In both cases unexpected delays to the underlying projects meant that the grants were not drawn down during the year.

Environmentally sensitive works can often only be done during specific time windows, so that a delay at the wrong moment can have bigger consequences. But FIN expects the grants to be paid in due course.

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 YEAR ENDED 31 March 2023**

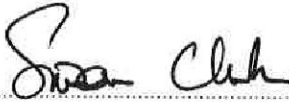
Trustees

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 22 November 2023 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 year ended 31 March 2023.

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').

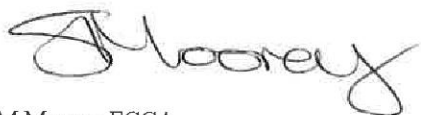
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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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Hampshire
GU30 7DX

Date: 7-12-23

FISH IN NEED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2023

				Year Ended 31.3.23 Total funds £	Period 11.5.21 to 31.3.22 Total funds £
	Notes	Unrestricted funds £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,337	250	2,587	10,244
Investment income	2	25	-	25	-
Total		2,362	250	2,612	10,244
EXPENDITURE ON					
Raising funds		5	-	5	-
Charitable activities					
Donations to organisations		-	-	-	4,180
Other		75	-	75	861
Total		80	-	80	5,041
NET INCOME		2,282	250	2,532	5,203
RECONCILIATION OF FUNDS					
Total funds brought forward		5,203	-	5,203	-
TOTAL FUNDS CARRIED FORWARD		7,485	250	7,735	5,203

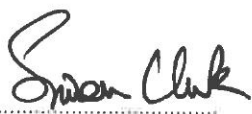
The notes form part of these financial statements

FISH IN NEED

BALANCE SHEET 31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Cash at bank		11,665	250	11,915	9,383
CREDITORS					
Amounts falling due within one year	5	(4,180)	-	(4,180)	(4,180)
NET CURRENT ASSETS		<u>7,485</u>	<u>250</u>	<u>7,735</u>	<u>5,203</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,485</u>	<u>250</u>	<u>7,735</u>	<u>5,203</u>
NET ASSETS		<u>7,485</u>	<u>250</u>	<u>7,735</u>	<u>5,203</u>
FUNDS	6				
Unrestricted funds				7,485	5,203
Restricted funds:					
Education fund				250	-
TOTAL FUNDS				<u>7,735</u>	<u>5,203</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 November 2023 and were signed on its behalf by:


S H T Clark - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2023

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 YEAR ENDED 31 March 2023

2. INVESTMENT INCOME

	Year Ended 31.3.23 £	Period 11.5.21 to 31.3.22 £
Bank interest	25	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the period ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the period ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	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

FISH IN NEED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>4,180</u>	<u>4,180</u>

6. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23 £
Unrestricted funds			
General fund	-	2,282	2,282
Donations	<u>5,203</u>	<u>-</u>	<u>5,203</u>
	5,203	2,282	7,485
Restricted funds			
Education fund	-	250	250
TOTAL FUNDS	<u>5,203</u>	<u>2,532</u>	<u>7,735</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	2,362	(80)	2,282
Restricted funds			
Education fund	250	-	250
TOTAL FUNDS	<u>2,612</u>	<u>(80)</u>	<u>2,532</u>

Comparatives for 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>

FISH IN NEED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2023

6. 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			
Donations	10,244	(5,041)	5,203
TOTAL FUNDS	<u>10,244</u>	<u>(5,041)</u>	<u>5,203</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

FISH IN NEED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2023

	Year Ended 31.3.23 £	Period 11.5.21 to 31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,400	10,207
Gift aid	187	37
	<u>2,587</u>	<u>10,244</u>
Investment income		
Bank interest	25	-
	<u>25</u>	<u>-</u>
Total incoming resources	2,612	10,244
EXPENDITURE		
Charitable activities		
Grants to institutions	-	4,180
Support costs		
Finance		
Bank charges	80	61
Information technology		
Website development	-	800
	<u>-</u>	<u>800</u>
Total resources expended	<u>80</u>	<u>5,041</u>
Net income	2,532	5,203

This page does not form part of the statutory financial statements