

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
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 YEAR ENDED 31 March 2024**

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FISH IN NEED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 FIN 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 was delighted to pay out its first grant, originally committed in January 2022, to Wiltshire Wildlife Trust for its work on the head waters of the river Og. The exact nature of the work on the River Medway, to be covered by its other initial commitment to Rookery AC, has been the subject of discussion and advice from FIN and the cash is now expected to be drawn down in the financial year ending March 31 2025. FIN has also considered and/or advised on other approaches from waters under pressure in the Peak District and on the South Coast. Profile-raising to attract further approaches for support has been carried out at various gatherings including the Game Fair, and in the specialist press, as well as in a best-selling book by two FIN trustees. Work commenced during the year on a fund-raising project under which a FIN trustee will walk from the Kennet and Avon Canal to the River Wye. The proceeds will be received in the financial year ending 31 March 2025 and will have a material impact on FIN's resources

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

Trustees

S H T Clark
R Hewitt
J M Bailey
K Hewitt
Professor M Everard
P Whitehouse

FISH IN NEED

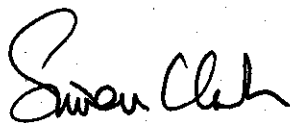
**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

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 on³ September 2024 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 2024.

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
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Newtown House
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Hampshire
GU30 7DX

Date: 10 September 2024

FISH IN NEED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		61	-	61	2,587
Investment income	2	21	-	21	25
Total		<u>82</u>	<u>-</u>	<u>82</u>	<u>2,612</u>
EXPENDITURE ON					
Other		62	-	62	80
NET INCOME		<u>20</u>	<u>-</u>	<u>20</u>	<u>2,532</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		7,485	250	7,735	5,203
TOTAL FUNDS CARRIED FORWARD		<u>7,505</u>	<u>250</u>	<u>7,755</u>	<u>7,735</u>

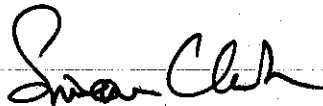
The notes form part of these financial statements

FISH IN NEED

BALANCE SHEET 31 March 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Cash at bank		8,255	250	8,505	11,915
CREDITORS					
Amounts falling due within one year	5	(750)	-	(750)	(4,180)
NET CURRENT ASSETS		<u>7,505</u>	<u>250</u>	<u>7,755</u>	<u>7,735</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,505</u>	<u>250</u>	<u>7,755</u>	<u>7,735</u>
NET ASSETS		<u>7,505</u>	<u>250</u>	<u>7,755</u>	<u>7,735</u>
FUNDS	6				
Unrestricted funds				7,505	7,485
Restricted funds:					
Education fund				250	250
TOTAL FUNDS				<u>7,755</u>	<u>7,735</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ³ September 2024 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 2024**

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.

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 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	<u>21</u>	<u>25</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,337	250	2,587
Investment income	<u>25</u>	<u>-</u>	<u>25</u>
Total	<u>2,362</u>	<u>250</u>	<u>2,612</u>
EXPENDITURE ON			
Other	<u>80</u>	<u>-</u>	<u>80</u>
NET INCOME	2,282	250	2,532
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>5,203</u>	<u>-</u>	<u>5,203</u>
TOTAL FUNDS CARRIED FORWARD	<u>7,485</u>	<u>250</u>	<u>7,735</u>

FISH IN NEED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2024

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>750</u>	<u>4,180</u>

6. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	2,282	-	2,282
Donations	<u>5,203</u>	<u>20</u>	<u>5,223</u>
	7,485	20	7,505
Restricted funds			
Education fund	250	-	250
TOTAL FUNDS	<u>7,735</u>	<u>20</u>	<u>7,755</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Donations	82	(62)	20
TOTAL FUNDS	<u>82</u>	<u>(62)</u>	<u>20</u>

Comparatives for 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>

FISH IN NEED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2024

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			
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>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	-	2,282	2,282
Donations	5,203	20	5,223
	<u>5,203</u>	<u>2,302</u>	<u>7,505</u>
Restricted funds			
Education fund	-	250	250
TOTAL FUNDS	<u>5,203</u>	<u>2,552</u>	<u>7,755</u>

A current year 12 months and prior year 12 months combined 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
Donations	82	(62)	20
	<u>2,444</u>	<u>(142)</u>	<u>2,302</u>
Restricted funds			
Education fund	250	-	250
TOTAL FUNDS	<u>2,694</u>	<u>(142)</u>	<u>2,552</u>

FISH IN NEED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2024

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.