

**REGISTERED COMPANY NUMBER: 06822819 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1130991**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED 30 JUNE 2016**  
**FOR**  
**WESSEX CHALK STREAM AND RIVERS TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**

D. Velida & Co.  
Chartered Accountants  
Centurion House  
Central Way  
Andover  
Hampshire  
SP10 5AN

**WESSEX CHALK STREAM AND RIVERS TRUST**

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**FOR THE YEAR ENDED 30 JUNE 2016**

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## **WESSEX CHALK STREAM AND RIVERS TRUST**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 JUNE 2016**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2016. 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims and Public Benefit**

The Wessex Chalk Stream and Rivers Trust is dedicated to the guardianship, protection, enhancement and maintenance of healthy, functioning ecosystems within the river catchments and corridors of the Wessex region.

Its vision is of healthy rivers within the Wessex region which are valued and nurtured by the community and which exhibit:-

- Sustainable and natural abundant wildlife
- High water quality and sustainable natural flows
- Fully functioning ecosystems which link the rivers and their valleys
- Resilience to climate change and future stresses associated with social and economic development

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The four primary areas of activity are education, catchment management, river restoration and a modest science programme. In addition the Trust spends a limited amount of time on advocacy.

##### Education

The principal aim of the Trust's work in education is to inform and build awareness of the importance and fragility of river habitats and to inspire a sense of value for them in the broader community.

The Trout in Schools Project continued successfully during 2015/16 with systems run at two locations led by the Test and Itchen officer

WCSRT continued to work in collaboration with Winchester College on the River Itchen as part of their outreach programme to deliver an introduction to ecology and hydrology to over 150 primary school pupils. The programme was run in Autumn 2015 and repeated in Spring 2016.

## **WESSEX CHALK STREAM AND RIVERS TRUST**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 JUNE 2016**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### Catchment Management and hosting of Catchment Partnerships

In September 2013 the Trust was appointed as host organisation for the Hampshire Avon Catchment Partnership and co-host, working with the Hampshire & Isle of Wight Wildlife Trust, for the Test and Itchen Catchment Partnership. The aim of these partnerships, which have been established under DEFRA's Catchment Based Approach initiative, is to obtain the engagement and participation of all relevant stakeholders in prioritising and implementing actions to bring about ecological improvements to the rivers and other water bodies within the relevant catchment. This includes NGOs, farmers, user groups such as angling clubs and wildlife organisations, local government, the Environment Agency and Natural England, water companies and other private sector businesses. Necessarily this embraces activities across the catchments, not just in the river channels.

Two Catchment Officers are employed by the Trust principally to manage the day to day affairs of the two partnerships under the supervision of the Trust Director. Core groups comprising representatives of the key delivery organisations (NGOs, government and private sector) have been established to provide direction to the partnerships. Broader stakeholders representing a wide spectrum of interests have given their views on issues and priorities for action. A Catchment Action Plan has been prepared for each catchment, identifying short, medium and long term priorities.

The Trust has been involved in a number of catchment partnership activities during the year, including:

- Catchment Partnership Action Plan (CPAF) Defra funded projects on the Hampshire Avon at Avon Tyrrell (habitat restoration for coarse fish and salmonids), several sites on the Rivers Wylde and Nadder (habitat restoration for salmonids) which were successfully completed in Autumn 2015.
- The Test and Itchen catchment partnership received CPAF funding for projects on sediment and septic tanks, both key water quality issues.
- Work was also undertaken on sediment pathways and septic tanks in the Hampshire Avon Catchment.

The Trust has continued to invest in training for its Catchment Officers in a range of skills including ecological survey, practical habitat management and catchment management.

The Trust also continues to play a role in the Dorset Stour Catchment Partnership, co-hosted by Dorset Wildlife Trust and Wessex Water, assisting with prioritisation of issues and the delivery on a habitat project for fish. The Research Officer contributed to this.

## **WESSEX CHALK STREAM AND RIVERS TRUST**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 JUNE 2016**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### River Restoration (including Conservation and Habitat Enhancement Activities)

Whilst focus in the year was on the delivery of Defra (CPAF) funded projects staff have increasingly been involved in a series of other projects in their catchment areas. These include habitat projects for coarse fish, salmonids, eels, and wider biodiversity as well as sediment and wider water quality issues.

The Programme Development Officer continued to contribute to invertebrate monitoring and habitat restoration work.

The catchment officers as well as the Director have increasingly worked on both water quality and river restoration project delivery which has included:

- Planning and implementation of a programme of work looking at the needs of eels with funding from the waste management company Veolia. A series of eel passes were put in place within the financial year. This work is continuing into 2016/17
- Working directly with the Environment Agency on major river restoration projects at Wilsford and North End on the Hampshire Avon which were delivered in Autumn 2015. The Trust facilitated stakeholder engagement and helped deliver design options.
- The planning of two fish passes on the River Dun, a River Test tributary

The Director served on the Project Board for the delivery of the River Avon Restoration Plan.

##### Science

The Trust maintained its network of river temperature loggers across many of its catchments. In collaboration with other organisations and individuals, this data extended baseline temperature information on particular river reaches. The Trust's temperature data is freely available via its website.

The Test and Itchen officer used the research outputs from the catchment invertebrate fingerprinting work to produce an accessible and informative document highlighting the issues and threats to those catchments.

##### Advocacy

The Director and Scientific Officer served on the Environment Agency Liaison Panels (SE and SW Regions). These panels serve as the liaison vehicles for engagement of the NGO and private sectors in planning and implementation of Water Framework Directive requirements in each region.

The Director sat on a Southern Water Hampshire and Isle of Wight water resources options group as well as a Wessex Water catchment panel.

The Chair of Trustees has been appointed to the Consumer Advisory Panel for Southern Water and the Director to Southern Water's Stakeholder Panel.

#### **FINANCIAL REVIEW**

Wessex Chalk Stream and Rivers Trust was incorporated in February 2009. The company has adopted a 30 June year end.

Total income in the Trust's year to 30 June 2016 covering both restricted use and unrestricted use funds was £412,385 (£141,806) and expenditure was £311,380 (£204,878). Income therefore exceeded expenditure by £101,005 ((£63,072)); split £69,435 unrestricted use funds and £31,570 restricted use funds.

## **WESSEX CHALK STREAM AND RIVERS TRUST**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 JUNE 2016**

#### **FINANCIAL REVIEW**

Net assets of the Trust as at 30 June 2016 amounted to £184,426 (£83,421) which consisted predominately of cash.

The Trust is a not for profit organisation. Whilst as at 30 June 2016 it is reporting a healthy surplus of income over expenditure it should be noted this included funds received but earmarked for specific projects the costs for which will be incurred in the year 2016/17.

The trustees' reserves policy is to maintain reserves at a level that would permit the Trust to cover business overheads for a period of at least three months in the case of unforeseen events.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Trust is supported by approximately 280 ordinary, life, founder and other supporters. Ordinary supporters pay an annual amount towards the work of the Trust, plus in some cases extra donations are received.

Overall responsibility for the running of the Wessex Chalk Stream and Rivers Trust rests with the Board of Trustees which is limited to twenty trustees. Trustees are elected and appointed by the Board. The trustees appoint their own chair from within their ranks.

The Trust has a full time Director, Dr. Paul Jose. The Trust also employs a Programme Development Officer, Dr. Nick Giles, and two Catchment Officers; Jacob Dew (replaced by Leanne Sargeant in April 2016) for the Hampshire Avon catchment, and Rupert Kelton for the Test and Itchen catchments, a part-time administrator, Lee Bush, and has a volunteer Treasurer (Paddy Douglas-Pennant) and volunteer Research Officer (Jon Bass).

Sub-committees and working groups have been established consisting mainly of individual trustees and the Director covering specific issues such as fund raising.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06822819 (England and Wales)

##### **Registered Charity number**

1130991

##### **Registered office**

Awbridge Mead

Dunbridge Lane

Awbridge

Hampshire

SO51 0GQ

## **WESSEX CHALK STREAM AND RIVERS TRUST**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 JUNE 2016**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Trustees**

G E S Seligman (Chair)

D Ashton

A N J Baring

R D Borrás

F Bowles

C M Brendish

P M Douglas-Pennant

J G Glasspool

The Lord Manners

Dr G J Mantle MBE

R J C Parker

P L Reading - resigned 15.12.15

R Wellard - appointed 8.9.15

J Hall - appointed 8.9.15

N Freeman - appointed 11.4.16

M Winter - appointed 11.4.16

##### **Company Secretary**

Dr P V Jose

##### **Independent examiner**

D. Velida & Co.

Chartered Accountants

Centurion House

Central Way

Andover

Hampshire

SP10 5AN

#### **FUNDS HELD AS CUSTODIAN TRUSTEE**

During the accounting period and as at 30 June 2016 no funds were held as custodian trustee.

## **WESSEX CHALK STREAM AND RIVERS TRUST**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 JUNE 2016**

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Wessex Chalk Stream and Rivers Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have complied with the duties in Section 4 of the 2006 Charities Act.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 9 January 2017 and signed on its behalf by:

G E S Seligman (Chair) - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WESSEX CHALK STREAM AND RIVERS TRUST**

I report on the accounts for the year ended 30 June 2016 set out on pages 9 to 18.

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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 2015)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WESSEX CHALK STREAM AND RIVERS TRUST**

Don Velida  
Institute of Chartered Accountants in England and Wales  
D. Velida & Co.  
Chartered Accountants  
Centurion House  
Central Way  
Andover  
Hampshire  
SP10 5AN

Date: 12 January 2017

**WESSEX CHALK STREAM AND RIVERS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 JUNE 2016**

	Notes	Unrestricted fund £	Restricted funds £	2016 Total funds £	2015 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		201,782	191,708	393,490	139,695
Other trading activities	2	<u>18,895</u>	<u>-</u>	<u>18,895</u>	<u>2,111</u>
<b>Total</b>		220,677	191,708	412,385	141,806
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Education, research, advocacy, conservation and habitat enhancement		101,350	192,578	293,928	192,763
Other		<u>17,452</u>	<u>-</u>	<u>17,452</u>	<u>12,115</u>
<b>Total</b>		118,802	192,578	311,380	204,878
<b>NET INCOME/(EXPENDITURE)</b>		101,875	(870)	101,005	(63,072)
<b>Transfers between funds</b>	8	<u>(32,440)</u>	<u>32,440</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		69,435	31,570	101,006	(63,072)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		80,391	3,030	83,421	146,493
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>149,826</u>	<u>34,600</u>	<u>184,426</u>	<u>83,421</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**WESSEX CHALK STREAM AND RIVERS TRUST**

**BALANCE SHEET**  
**AT 30 JUNE 2016**

	Notes	Unrestricted fund £	Restricted funds £	2016 Total funds £	2015 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	6	189	-	189	178
Cash at bank		<u>157,799</u>	<u>36,070</u>	<u>193,869</u>	<u>89,004</u>
		157,988	36,070	194,058	89,182
<b>CREDITORS</b>					
Amounts falling due within one year	7	(8,162)	(1,470)	(9,632)	(5,761)
		<u>149,826</u>	<u>34,600</u>	<u>184,426</u>	<u>83,421</u>
<b>NET CURRENT ASSETS</b>					
		<u>149,826</u>	<u>34,600</u>	<u>184,426</u>	<u>83,421</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>149,826</u>	<u>34,600</u>	<u>184,426</u>	<u>83,421</u>
<b>NET ASSETS</b>					
		<u>149,826</u>	<u>34,600</u>	<u>184,426</u>	<u>83,421</u>
<b>FUNDS</b>					
	8				
Unrestricted funds				149,826	80,391
Restricted funds				<u>34,600</u>	<u>3,030</u>
<b>TOTAL FUNDS</b>					
				<u>184,426</u>	<u>83,421</u>

The notes form part of these financial statements

**WESSEX CHALK STREAM AND RIVERS TRUST**

**BALANCE SHEET - CONTINUED**

**AT 30 JUNE 2016**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 9 January 2017 and were signed on its behalf by:

G E S Seligman (Chair) -Trustee

The Lord Manners -Trustee

## **WESSEX CHALK STREAM AND RIVERS TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 30 JUNE 2016**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds.

Donations are included when received.

Income from grants is recognised when the charity has entitlement to the funds.

Membership income, including life membership, is included on a receipts basis. All other income is included on an accruals basis.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered, and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities comprises those costs associated with education, research, advocacy, conservation and habitat enhancement.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees. Governance costs are no longer shown as a separate expense category but are allocated between expense categories accordingly. The comparative figures are adjusted accordingly.

Other expenditure represents those items not falling into any other heading.

##### **Taxation**

The company is exempt from corporation tax on its charitable activities.

## WESSEX CHALK STREAM AND RIVERS TRUST

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30 JUNE 2016

#### 1. ACCOUNTING POLICIES - continued

##### **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 note 8 to the financial statements.

##### **Pension costs and other post-retirement benefits**

Contributions payable by the charitable company are charged to the Statement of Financial Activities in the period to which they relate.

##### **Debtors**

Prepayments are valued at the amount prepaid.

##### **Cash at bank**

Cash at bank comprises cash held at bank which is immediately available.

##### **Creditors**

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

#### 2. OTHER TRADING ACTIVITIES

	2016	2015
	£	£
Fundraising events	9,148	2,111
Sponsorships	<u>9,747</u>	<u>-</u>
	<u>18,895</u>	<u>2,111</u>

#### 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2016	2015
	£	£
Independent examination fees	1,800	1,300
Other accountancy services	<u>4,207</u>	<u>1,970</u>

**WESSEX CHALK STREAM AND RIVERS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 30 JUNE 2016**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2016 nor for the year ended 30 June 2015.

**Trustees' expenses**

Travel costs and disbursements amounting to £290 (2015:£337 ) were reimbursed to 1 trustee (2015: 1 trustee).

**5. STAFF COSTS**

	2016	2015
	£	£
Wages and salaries	94,465	89,808
Social security costs	7,402	6,862
Other pension costs	<u>4,508</u>	<u>5,494</u>
	<u>106,375</u>	<u>102,164</u>

The average monthly number of employees during the year was as follows:

	2016	2015
Project officer	1	1
Catchment officer	1	1
Executive officer	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016	2015
	£	£
Prepayments and accrued income	<u>189</u>	<u>178</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016	2015
	£	£
Accrued expenses	<u>9,632</u>	<u>5,761</u>

**WESSEX CHALK STREAM AND RIVERS TRUST****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 30 JUNE 2016****8. MOVEMENT IN FUNDS**

	At 1.7.15 £	Net movement in funds £	Transfers between funds £	At 30.6.16 £
<b>Unrestricted funds</b>				
General fund	80,391	101,875	(32,440)	149,826
<b>Restricted funds</b>				
Wessex Salmon & Rivers Trust	5,352	-	-	5,352
Rivers Test & Itchen Catchment Based Approach - joint hosting	(11,683)	6,487	5,196	-
River Avon Catchment Based Approach - hosting	9,523	(14,886)	3,893	(1,470)
Schools and education	1,000	4,226	-	5,226
Catchment invertebrate fingerprinting	(1,162)	(11,162)	12,324	-
River Avon Catchment Partnership Action Fund	-	23,386	-	23,386
Rivers Test & Itchen Catchment Partnership Action Fund	-	(2,426)	2,426	-
River Stour - Eye Bridge project	-	(2,483)	2,483	-
River Dun - Holbury and Lockerley project	-	2,106	-	2,106
Veolia - Eels project	-	(2,328)	2,328	-
River Wylde - Longleat Estate	-	(3,790)	3,790	-
	<u>3,030</u>	<u>(870)</u>	<u>32,440</u>	<u>34,600</u>
<b>TOTAL FUNDS</b>	<u>83,421</u>	<u>101,005</u>	<u>-</u>	<u>184,426</u>

**WESSEX CHALK STREAM AND RIVERS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 30 JUNE 2016**

**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	220,677	(118,802)	101,875
<b>Restricted funds</b>			
Rivers Test & Itchen Catchment Based Approach - joint hosting	17,500	(11,013)	6,487
River Avon Catchment Based Approach - hosting	10,000	(24,886)	(14,886)
Schools and education	7,000	(2,774)	4,226
Catchment invertebrate fingerprinting	8,500	(19,662)	(11,162)
River Avon Catchment Partnership Action Fund	80,314	(56,928)	23,386
Rivers Test & Itchen Catchment Partnership Action Fund	4,470	(6,896)	(2,426)
River Stour - Eye Bridge project	3,725	(6,208)	(2,483)
River Dun - Holbury and Lockerley project	40,200	(38,094)	2,106
Veolia - Eels project	19,999	(22,327)	(2,328)
River Wylfe - Longleat Estate	-	(3,790)	(3,790)
	191,708	(192,578)	(870)
<b>TOTAL FUNDS</b>	<u>412,385</u>	<u>(311,380)</u>	<u>101,005</u>

## **WESSEX CHALK STREAM AND RIVERS TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED** **FOR THE YEAR ENDED 30 JUNE 2016**

#### **8. MOVEMENT IN FUNDS - continued**

The charity recognises that the following funds are held for specific purposes:

Wessex Salmon and Rivers Trust - Net assets received from the Wessex Salmon and Rivers Trust, a charity which has been dissolved, which are to be used for the purpose of the continuation of Wessex Salmon and Rivers Trust's projects, namely:- trout in schools, salmon hatchery, combating invasive species, purchase of salmon scales from the Muddeford nets and river temperature project.

Rivers Test & Itchen Catchment Based Approach joint hosting - Funds received from contributors to co-host the Test & Itchen Catchment Partnership with the Hampshire & Isle of Wight Wildlife Trust, a Defra national initiative to obtain the engagement and participation of all relevant stakeholders in prioritising and implementing actions to bring about ecological improvements to the rivers and other water bodies within the relevant catchment.

River Avon Catchment Based Approach hosting - Funds received from contributors to host the River Avon Catchment Partnership, a Defra national initiative to obtain the engagement and participation of all relevant stakeholders in prioritising and implementing actions to bring about ecological improvements to the rivers and other water bodies within the relevant catchment.

Schools and education - Funds received from contributors to educate, inform and build awareness of the importance and fragility of river habitats and to inspire a sense of value for them in the broader community.

Catchment invertebrate fingerprinting - Successfully met its objectives for the first year of the project with maps and reports being produced for the Test, Itchen and Avon catchments identifying a series of pollution hotspots. These were used to target projects including work to address sediment issues on both the Avon and Test/Itchen. However, the Esmee Fairbairn Foundation, due to a change in funding protocol, has not continued to fund this activity.

River Avon Catchment Partnership Action Fund - Two CPAF funded projects were delivered. These were backwater and fish habitat improvements on the Avon Tyrrell Estate on the Lower Avon and salmonid riffle improvements on the Upper Avon.

Rivers Test and Itchen Catchment Partnership Action Fund - Two CPAF funded projects were delivered. These were pilot projects on the Bourne Rivulet and Cheriton Stream surveying sediment pathways mitigation measures and collaborative work on raising awareness of phosphate levels in septic tanks.

River Stour Eye Bridge Project - The creation of a coarse fish fry bay which was successfully completed in Autumn 2015.

River Dun Holbury and Lockerley project - Planning and design of habitat restoration and fish passage upstream of the confluence of the Rivers Dun and Test.

Veolia Eels Project - The assessment of sites and installation of a number of eel passes sponsored by the waste management company, Veolia.

River Wylde Longleat Estate - Preliminary unfunded assessment work was carried out into possible habitat restoration on the estate. Funding has not yet been secured.

## **WESSEX CHALK STREAM AND RIVERS TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED** **FOR THE YEAR ENDED 30 JUNE 2016**

#### **8. MOVEMENT IN FUNDS - continued**

##### **Transfers between funds**

The trustees have agreed to the following contributions from unrestricted funds: Rivers Test & Itchen Catchment Based Approach - joint hosting £5,196 (2015:£NIL), River Avon Catchment Based Approach - hosting £3,893 (2015:£NIL), Catchment invertebrate fingerprinting £12,324 (2015:£NIL), Rivers Test & Itchen Catchment Partnership Action Fund £2,426 (2015:£NIL), River Stour - Eye Bridge project £2,483 (2015:£NIL), Veolia - Eels project £2,328 (2015:£NIL) and River Wylye - Longleat Estate £3,790 (2015:£NIL).

#### **9. RELATED PARTY DISCLOSURES**

£2,000 was paid to a trustee, PM Douglas-Pennant, in respect of office facilities (2015:£NIL).

#### **10. ULTIMATE CONTROLLING PARTY**

Wessex Chalk Stream and Rivers Trust is run by the trustees, who are appointed by the board of directors. No individual director/trustee has overall control.

#### **11. LEGAL STATUS OF THE TRUST**

The Trust is a company limited by guarantee and has no share capital. In the event of the company being wound up the maximum amount by which each member is liable to contribute is £1.

#### **12. FIRST YEAR ADOPTION**

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 the restatement of comparative items was required - no restatements were required. The date of transition is 1 July 2014.

##### **Transitional relief**

As stated above, no restatements were required.

## WESSEX CHALK STREAM AND RIVERS TRUST

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2016

	2016 £	2015 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,141	9,437
Gift aid	-	1,040
Membership income	4,415	6,480
Environment agency - funding re project officer	9,721	39,858
Restricted income for specific projects	191,708	51,755
Wilsford project	74,422	22,620
Grant giving trusts	<u>102,083</u>	<u>8,505</u>
	393,490	139,695
<b>Other trading activities</b>		
Fundraising events	9,148	2,111
Sponsorships	<u>9,747</u>	<u>-</u>
	<u>18,895</u>	<u>2,111</u>
<b>Total incoming resources</b>	412,385	141,806
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	94,465	89,808
Social security	7,402	6,862
Pensions	4,508	5,494
Telephone	84	505
Printing, postage and stationery	2,128	329
Contractors	78,642	19,300
Meeting rooms	95	529
Workshop attendance	8	1,510
Affiliation fees	-	331
Travel	9,271	12,046
Consultancy fees	13,916	15,083
Website maintenance	(1)	-
Equipment	2,330	1,778
Temperature project - temperature loggers	-	552
Wilsford project	75,073	22,620
Invertebrate project	<u>-</u>	<u>12,746</u>
	287,921	189,493

This page does not form part of the statutory financial statements

