

**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 2013**  
**FOR**  
**WESSEX CHALK STREAM AND RIVERS TRUST**

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 2013**

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## WESSEX CHALK STREAM AND RIVERS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2013

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 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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

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

06822819 (England and Wales)

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

1130991

##### **Registered office**

Test And Itchen Association Office  
Kimbridge Lane  
Kimbridge  
Romsey  
Hampshire  
SO51 0LE

##### **Trustees**

G E S Seligman (Chairman)	- appointed 7.7.12
M W Anderson	
A N J Baring	- appointed 5.10.12
R D Borrás	
C M Brendish	
The Hon P M Douglas-Pennant	- appointed 25.7.12
R T Lalonde	- resigned 13.7.12
J E Levell	
The Lord Manners	
Dr G J Mantle MBE	
R J C Parker	- appointed 5.10.12
The Hon P J Pleydell-Bouverie	
P L Reading	
J G Glasspool	
Mrs D J Tann	- resigned 2.7.12

##### **Company Secretary**

J E Levell

##### **Independent examiner**

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

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

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 JUNE 2013**

#### **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 250 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 chairman from within their ranks.

The Trust has a part time Director dealing with day to day matters and a full time Programme Development Officer.

Sub committees and working groups have been established consisting mainly of individual Trustees and the Director covering specific issues e.g. fund raising, governance, education, research etc.

##### **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.

#### **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

## WESSEX CHALK STREAM AND RIVERS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2013

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The four primary areas of activity are education, conservation and habitat enhancement, scientific research and advocacy.

##### Education

The principal aim of the Trust's work in education is to 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 initiated under the Wessex Salmon Rivers Trust continued successfully during 2012/13. The scheme was run at five sites: Wimborne First School, Swanmore Community College, Priestlands School, Grange School Christchurch and Langford Lakes Study Centre, bringing the total participation to date to thirteen schools.

Agreement was reached on a collaborative venture with the Wild Trout Trust to offer their Mayfly in the Classroom programme alongside Trout in Schools focusing in the Hampshire area. The Trust provided support in terms of sharing contacts and providing basic equipment, and the Mayfly programme ran alongside the Trout rearing in some schools. This is a productive collaboration which the Trust intends to continue and enlarge.

##### Conservation and Habitat Enhancement

In February 2012 agreement was reached with the Environment Agency to fund a full time Programme Development Officer within the Trust under a collaborative agreement. In February 2013 the Environment Agency extended its funding for a further two years expiring in March 2015. The role principally entails identification of priorities, planning, management and delivery of river improvement projects including identification of funding opportunities and preparation of bids. The scope is not restricted to the river channels but includes work in the river catchments more broadly, for example in addressing diffuse pollution. Dr. Nick Giles was appointed in September 2012 and since then he has pursued a range of collaborative projects and helped with various other Trust tasks. Projects initiated up to 30 June 2013 included:

- Juvenile salmonid habitat mapping and improvement plans on the River Nadder at Burcombe, Barford St Martin, Hurdcott, Dinton and Wilton Estate; and on the River Wylye at Wilton Estate (2 sites), South Newton (2 sites) and Steeple Langford.
- Avon Valley Cormorant diet project: Cormorant pellets were collected in April, May and June 2013 from Avon Tyrrell Estate (joint project with Dr. Rob Britton of Bournemouth University).
- River Dun project in the River Test catchment at Kimbridge, Mottisfont, Lockerley Water Farm, Lockerley Mill, and Holbury Mill: concept plans produced and out for consultation, (joint project with the Wild Trout Trust).
- Hampshire Avon Ibsley Fish Pass: joint project with the Environment Agency and Somerley Estate. Initial plans assessed.
- Hampshire Avon North End fishery Ibsley Habitat Project: joint project with the Environment Agency, Somerley Estate and North End Fishery. Concept plan produced, Environment Agency inputs on channel survey and assessment of detailed planning underway prior to second round of consultation with owners, Natural England and others.
- Dorset Stour Habitat Projects: joint projects with the Barbel Society, local Angling Clubs and the Environment Agency. Canford and Julian's Bridges concept plans produced.
- Hampshire Avon Severals Fishery Habitat Project: joint project with the Environment Agency, the Barbel Society, Ringwood Angling Club and riparian owners: first walkover survey and field notes completed, plans to be drawn-up.

## WESSEX CHALK STREAM AND RIVERS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2013

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### Conservation and Habitat Enhancement (Continued)

- River Wylde, Butcher's Stream Habitat Project: joint project with the Environment Agency and Wilton Club. Concept plan produced.
- River Allen Habitat Project Analysis: the Trust had an advisory role on this project for the Environment Agency and the National Trust: office & site meetings held, channel survey data analysed, farmland flooding issues appraised.
- River Test, Testwood application for an increased abstraction regime by Southern Water: technical appraisal produced by the Trust.

In 2012 the Trust prepared and submitted Expressions of Interest and two full bids for charity funding for river improvement projects on the Rivers Test, Itchen, Dun and Avon under the Catchment Restoration Fund. This was a fund made available by DEFRA to charitable organisations for the delivery of work to improve habitat or address diffuse pollution, thereby contributing to delivery of Water Framework Directive objectives. Although neither of the bids was successful, they paved the way for development of a fully worked up project proposal in the spring of 2013 covering the whole Dun catchment referred to above. In the event the Catchment Restoration Fund was withdrawn by DEFRA in early 2013. Elements of the Dun proposals have since been progressed under other funding arrangements.

Following an invitation by DEFRA, the Trust sought support for and prepared formal expressions of interest in taking the lead/host role in new Catchment Partnerships under the government's Catchment Based Approach initiative. Applications were subsequently submitted covering the Hampshire Avon catchment and, separately, the Test & Itchen Catchment, the latter in a joint arrangement with the Hampshire & Isle of Wight Wildlife Trust. Both applications were successful. It is expected that these partnerships will be the vehicle for future government environmental funding, which was formerly channelled through the Catchment Restoration Fund and the River Improvement Fund.

The Hampshire Avon Non-native Invasive Species project continued in 2012/13, with the Trust represented on the Steering Group, organising regular meetings to inform and advise local stakeholders.

##### Scientific Research

As previously reported, the first phase of the Trust's Ranunculus project was aimed at building a better understanding of the factors which influence success/failure of seasonal growth and extent of the water crowfoot (Ranunculus) habitat. The Trust commissioned a review by Birmingham University, updating it with research knowledge gained since an Environment Agency review undertaken in 2001. The report highlighted the following areas of focus for future work.

- Clarification of the taxonomy of the subspecies
- Examination and improvement of macrophyte survey techniques
- Studies into the effects of cutting and its use as a management tool
- More focused work on the influence of flow, sediment dynamics and swan grazing.

## WESSEX CHALK STREAM AND RIVERS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2013

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### Scientific Research (Continued)

The seasonal development of Ranunculus influences water levels, fish cover, invertebrate prey types and abundances. The Trust is keen to confirm and promote the best management techniques to support the contrasting requirements of healthy Ranunculus habitat in headwaters and our larger rivers. We are engaged with a range of stakeholders exploring future weed management options aiming to balance conflicting demands of effective land drainage while promoting sufficient river/floodplain connectivity to deliver good conservation and fishery outcomes.

The 'Investigative Stocking' project for Avon salmon in partnership with Trafalgar Fisheries remained on hold with no progress in resolving the anomalies which the Trust discovered in Environment Agency parr monitoring interpretations in chalk rivers (reported in 2011/12). Past and current stock assessments are flawed and handicap interpretation of juvenile salmonid project outcomes. More critically, the defining of WFD waterbody status, salmon conservation status and detection of key river restoration benefits are also handicapped. The problems highlighted by the Trust are specific to chalk rivers. The Environment Agency, Natural England and CEFAS were informed at National, Regional and Local Area levels, their actions are still awaited.

In 2011 the Trust reported how it had developed a research proposal to establish the potential for manipulation of in-river self-cleaning processes that trap and process nutrients and suspended sediments, the aim being to measure beneficial influences on river reaches with enhanced natural habitat features and high invertebrate abundance. Funding options and candidate sites remain under discussion. As an untested technique it is unlikely to qualify for direct funding, but could be used to examine particular benefits from successful restoration projects.

The Trust's programme of recording river temperatures was expanded through 2012/13. Previously established monitoring sites on the Rivers Avon, Test, Itchen and Allen were maintained and new loggers were sited at locations on the upper Test and the Anton, Meon and Dun. These instruments record every fifteen minutes throughout the summer months. In collaboration with other organisations and individuals, this data extended our baseline information on particular river reaches and will guide advice for ameliorating the effects of climate change.

The three year investigation into phosphorus in chalk stream headwaters in collaboration with Southampton University and the Vitacress Conservation Trust is now well under way. The focus is on building an understanding of the relative importance of different phosphorus sources including establishment of mass balance models for the headwater catchments of the Rivers Itchen and Test.

##### Advocacy

During 2012/13 Tom Davis (Director), Nick Giles (Programme Development Officer) and Jon Bass (Scientific Officer), served on the Project Board for the delivery of the River Avon Restoration Plan, with Jon Bass as Chairman of the Project Board. The Director also continued to act in a stakeholder representative role, advising the equivalent process in the Test and Itchen Catchment, which is at an earlier stage of development. Meanwhile he and one of the Trustees contributed to the establishment of a new Catchment Group of the river improvement delivery organisations for the Rivers Test and Itchen.

## WESSEX CHALK STREAM AND RIVERS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2013

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### Advocacy (Continued)

The Director and Scientific Officer have continued to serve during 2012/13 on regional Environment Agency River Basin Liaison Panels (SW and SE Regions). In 2012/13 these Liaison Panels moved their focus from endorsing specific restoration projects for funding to assisting the Environment Agency engage with wider stakeholders at the local catchment scale. The Liaison Panels also advised on developing regional plans for the Second Cycle (2015-2027) targets delivering improved waterbody status and related Water Framework Directive compliance. Trust representatives continued to support initiatives where we saw real scope for improving the state of particular river reaches that were known to have degraded habitats.

The Trust continued to participate as a key stakeholder in the Avon Demonstration Catchment initiative managed by the Agricultural Development and Advisory Service (ADAS). This is quantifying the value and outcomes of a range of land management techniques to reduce diffuse pollution in headwaters. Alongside this we are exploring opportunities to extend this work beyond the current priority sub-catchments, potentially with the funding of an officer within the Trust to coordinate and deliver it.

The Trust prepared and submitted detailed representations on the formal Drought Plans for both Wessex Water and Southern Water. Key concerns included:

- Misplaced reliance on license conditions to provide environmental protection
- Treatment of chalk groundwater sources as inexhaustible in resource planning terms
- The need for a precautionary approach
- Water companies' reluctance to apply temporary water use restrictions, and too little too late
- The need for more aggressive leakage reduction
- Insufficiently ambitious water metering (Wessex Water).

The Trust has continued to work with the Wiltshire Fishery Association in seeking reductions in abstraction and export of water from the upper Avon catchment. Wessex Water has accepted that Wylye/Chitterne sources are a priority for reductions on environmental grounds. The Trust made a significant contribution to the revised design of research aiming to improve detection and measurement of low flow ecological impacts (investigations scheduled for 2013-2020).

In conjunction with the Test and Itchen Association, the Trust has supported work on the consultations associated with the proposed increase in abstraction at Testwood on the lower Test.

The five yearly reviews of the water companies Water Resources Management Plans took place in 2013. The Trust actively participated in the stakeholder consultations culminating in reviews of the draft Water Resource Management Plans for submission to the Secretary of State for the Environment. Issues raised covered a range of matters including the need to reduce abstraction where this impacts sensitive river habitats such as the Wylye; the need for more ambitious attention to leakage reduction; earlier measures to reduce consumption in developing droughts and faster roll-out of metering of customers. Specific issues were also raised in connection with the proposed expansion of abstraction on the lower Test.



**WESSEX CHALK STREAM AND RIVERS TRUST**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**FINANCIAL REVIEW**

Wessex Chalk Stream and Rivers Trust was incorporated in February 2009 but was not formally launched until June 2010. The company has adopted a 30 June year end.

Total income in the Trust's third year to 30 June 2013 covering both restricted use and unrestricted use funds was £70,572 (£61,859) and expenditure was £59,791 (£59,323). Income therefore exceeded expenditure by £10,871 (£2,536); split £11,364 unrestricted use funds and £583 deficit restricted use funds.

Net assets of the Trust as at 30 June 2013 was £41,589 (£30,808) which consisted solely of cash.

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.

**FUNDS HELD AS CUSTODIAN TRUSTEE**

During the accounting period and as at 30 June 2013 no funds were held as custodian Trustee.

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

**ON BEHALF OF THE BOARD:**

G E S Seligman (Chairman) - Trustee

Date: 27 January 2014

**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 2013 set out on pages ten to sixteen.

**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.

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 Statement of Recommended Practice: Accounting and Reporting by Charities

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

29 January 2014

**WESSEX CHALK STREAM AND RIVERS TRUST****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	Notes	Unrestricted fund £	Restricted funds £	2013 Total funds £	2012 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		70,272	300	70,572	61,859
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Education, research, advocacy, conservation and habitat enhancement		46,610	883	47,493	55,787
Governance costs		2,584	-	2,584	1,542
Other resources expended		9,714	-	9,714	1,994
<b>Total resources expended</b>		<u>58,908</u>	<u>883</u>	<u>59,791</u>	<u>59,323</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		11,364	(583)	10,781	2,536
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>22,755</u>	<u>8,053</u>	<u>30,808</u>	<u>28,272</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>34,119</u></u>	<u><u>7,470</u></u>	<u><u>41,589</u></u>	<u><u>30,808</u></u>

The notes form part of these financial statements

**WESSEX CHALK STREAM AND RIVERS TRUST**

**BALANCE SHEET**  
**AT 30 JUNE 2013**

	Notes	Unrestricted fund £	Restricted funds £	2013 Total funds £	2012 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	6	1,767	-	1,767	-
Cash at bank		45,480	7,470	52,950	35,979
		<u>47,247</u>	<u>7,470</u>	<u>54,717</u>	<u>35,979</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(13,128)	-	(13,128)	(5,171)
		<u>34,119</u>	<u>7,470</u>	<u>41,589</u>	<u>30,808</u>
<b>NET CURRENT ASSETS</b>					
		<u>34,119</u>	<u>7,470</u>	<u>41,589</u>	<u>30,808</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>34,119</u>	<u>7,470</u>	<u>41,589</u>	<u>30,808</u>
<b>NET ASSETS</b>					
		<u>34,119</u>	<u>7,470</u>	<u>41,589</u>	<u>30,808</u>
<b>FUNDS</b>					
Unrestricted funds	8			34,119	22,755
Restricted funds				7,470	8,053
				<u>41,589</u>	<u>30,808</u>
<b>TOTAL FUNDS</b>					
				<u>41,589</u>	<u>30,808</u>

The notes form part of these financial statements

**WESSEX CHALK STREAM AND RIVERS TRUST**

**BALANCE SHEET - CONTINUED**  
**AT 30 JUNE 2013**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2013.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2013 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 27 January 2014 and were signed on its behalf by:

G E S Seligman (Chairman) -Trustee

The Lord Manners -Trustee

# WESSEX CHALK STREAM AND RIVERS TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

### 1. ACCOUNTING POLICIES

#### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### **Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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

Donated services and facilities are included at the value to the charity where this can be quantified.

#### **Resources expended**

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.

#### **Charitable activities**

Costs of charitable activities comprise the costs associated with education, research, advocacy, conservation and habitat enhancement.

#### **Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees.

#### **Taxation**

The company is exempt from corporation 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.

**WESSEX CHALK STREAM AND RIVERS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**1. ACCOUNTING POLICIES - continued**

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

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2013	2012
	£	£
Independent examination fees	1,155	800
Other accountancy services	1,429	742
	<u>2,584</u>	<u>1,542</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2013 nor for the year ended 30 June 2012.

**Trustees' expenses**

Travel costs and disbursements amounting to £1,444 (2012 £375 ) were reimbursed to 2 trustees.

**4. STAFF COSTS**

	2013	2012
	£	£
Wages and salaries	19,365	-
Social security costs	1,997	-
Other pension costs	1,193	-
	<u>22,555</u>	<u>-</u>

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

	2013	2012
Project officer	<u>1</u>	<u>-</u>

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

No employee is paid more than £60,000 per year.



**WESSEX CHALK STREAM AND RIVERS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**5. DONATED SERVICES AND FACILITIES**

During the year, fees for the following services and facilities were waived:-

Office administrators fee £NIL (2012 £800)  
Office facilities £2,904 (2012 £801)

The amounts above have been included in the Statement Of Financial Activities as donations received and within other resources expended.

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

	2013	2012
	£	£
Trade debtors	1,594	-
Other debtors	173	-
	<u>1,767</u>	<u>-</u>

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

	2013	2012
	£	£
Other creditors	<u>13,128</u>	<u>5,171</u>

**8. MOVEMENT IN FUNDS**

	At 1.7.12	Net movement in funds	At 30.6.13
	£	£	£
<b>Unrestricted funds</b>			
General fund	22,755	11,364	34,119
<b>Restricted funds</b>			
Wessex Salmon & Rivers Trust	8,053	(583)	7,470
<b>TOTAL FUNDS</b>	<u>30,808</u>	<u>10,781</u>	<u>41,589</u>

## WESSEX CHALK STREAM AND RIVERS TRUST

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30 JUNE 2013

#### 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	70,272	(58,908)	11,364
<b>Restricted funds</b>			
Wessex Salmon & Rivers Trust	300	(883)	(583)
<b>TOTAL FUNDS</b>	<u>70,572</u>	<u>(59,791)</u>	<u>10,781</u>

Restricted funds represent the 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
- Combat invasive species
- Purchase of salmon scales from the Muddeford nets and hold as a salmon scales database
- River temperature project

#### 9. 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.

#### 10. COMPARATIVE FIGURES

Costs totalling £57,781 have been reallocated from 'Costs of generating voluntary income' to 'Charitable activities' £54,584 and 'Other resources expended' £3,197 as the Trustees consider this to be a more accurate representation of costs incurred.

**WESSEX CHALK STREAM AND RIVERS TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	2013 £	2012 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	16,297	12,727
Gift aid	6,915	-
Membership income	12,360	2,040
Muddeford nets buy-out	-	47,092
Environment agency - funding re project officer	35,000	-
	<hr/>	<hr/>
	70,572	61,859
<b>Total incoming resources</b>	<hr/>	<hr/>
	70,572	61,859
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages	19,365	-
Social security	1,997	-
Pensions	1,193	-
Telephone	69	-
Postage and stationery	482	-
Meeting rooms	72	-
Affiliation fees	150	-
Travel	3,755	1,203
Consultancy fees	20,000	6,667
Muddeford nets buy-out	-	45,000
Ranunculus project	-	1,800
Coolers repair	-	937
Salmon scales project	-	180
Trout in schools project - tanks	43	-
Temperature project - temperature loggers	367	-
	<hr/>	<hr/>
	47,493	55,787
<b>Governance costs</b>		
Accountancy - prior year underprovision	510	-
Accountancy - current year provision	1,500	990
Cost of application for charity status	-	312
Cost of VAT review	-	240
Payroll administration	574	-
	<hr/>	<hr/>
	2,584	1,542

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**WESSEX CHALK STREAM AND RIVERS TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	2013	2012
	£	£
<b>Other resources expended</b>		
Insurance	1,200	-
Telephone	81	-
Postage and stationery	210	-
Sundries	165	-
Meeting rooms	-	200
Workshop attendance	80	-
Affiliation fees	100	-
Administrators fee	1,960	800
Office facilities	2,904	801
Web site	1,031	49
Advertising	167	144
Just giving membership fees	126	-
Trust brochure	639	-
Project officer's equipment	280	-
Computer consumables and software	771	-
	<hr/>	<hr/>
	9,714	1,994
	<hr/>	<hr/>
<b>Total resources expended</b>	59,791	59,323
	<hr/>	<hr/>
<b>Net income</b>	10,781	2,536
	<hr/> <hr/>	<hr/> <hr/>

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