

### Annual report and accounts 2021/2022

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### **Freshwater Habitats Trust**

### Creating a network of wilder, wetter, cleaner, and connected freshwater habitats

Freshwater Habitats Trust was founded in 1988 (as Pond Action) to help ensure the future of our freshwater wildlife. We have now been working for over 30 years with many different people and organisations to protect the variety of life in freshwater - its biodiversity. We've discovered what makes freshwater habitats special, how best to protect them and above all tried to make a practical difference on the ground. Now we are starting to see some of our longest running plans come to fruition. And although the tide is far from turning for freshwater, which is still under severe threat, we are beginning to see both some good news stories, and much greater recognition of the importance of protecting life in freshwater.

Freshwater Habitats Trust is highly strategic, and we target our work where evidence suggests it will be most effective to help us achieve our aims. During 2020-21 we have updated out organisation's strategy for 2020-2035 redescribed our mission which is: "Reversing the long decline of life in freshwater by creating a national network of healthy, unpolluted, interconnected freshwater landscapes which are wilder, wetter cleaner and connected: the Freshwater Network".

Our vision is that in the Freshwater Network, rich freshwater and wetland habitats, clean water
ponds, repaired rivers and rewilded floodplains will create a space where freshwater wildlife can
thrive, and everyone will be able to benefits from a rich and natural freshwater environment. Our
work in all areas from policy, practical projects, partnership, and outreach, to monitoring and
research is always focused on helping us achieve this vision.

The steps we are focusing on to achieve our vision are to:

- Protect the best. Strengthen within and build out from existing freshwater biodiversity hotspots
  at both national and local levels. The Freshwater Network takes a 'protect first, repair second'
  approach to ensure that we don't lose what we have.
- Use smaller waters and wetlands. as ecological engineers. About 80% of the freshwater environment is made up of smaller waters. They are a critical biodiversity resource that has been traditionally overlooked. The Freshwater Network focuses on small waters and wetlands because of their power to regenerate freshwater landscapes.
- Treat freshwaters as a network of interconnected and interdependent habitats. The majority of freshwater species (c.2/3rds) use multiple waterbody types in networks of habitats not just rivers or ponds or lakes or wetlands, and managing these waterbodies as a whole, as freshwater landscapes, is essential for effective biodiversity conservation.

Bring back *clean water*. Clean water is vital for biodiversity. It is now a very scarce habitat and restoring it to the landscape is a critical step for freshwater protection.

### **Overview**

The 2021/22 period saw us involved in a range of practical projects, both existing and new, important applied research and a continuing role in policy development. Our work featured in the public media and, both in Britain and internationally, the critical role of small waters – like ponds and small streams

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- gained more and more attention. With work beginning on the European Union funded PONDERFUL project we have been able to reinvigorate long-established contacts with freshwater scientists and practitioners in continental Europe which had rather stalled post-Brexit. With a range of new projects commencing, we have seen staff numbers roughly double the 2019-20 financial year.

Highlights of the year included the continued support for the Newt Conservation Partnership, to which we seconded 5 members of FHT staff. The partnership has now created about 150 new high-quality ponds for Great Crested Newts in its first four year's work across the South Midlands as part of the government's District Level Licensing scheme. This year saw substantial expansion of the area covered by the Newt Conservation Partnership, with the scheme's managers NatureSpace Partnership and our colleagues in Amphibian and Reptile Conservation who co-direct the Newt Conservation Partnership work and we have now extended the area covered to include Berkshire, all of Buckinghamshire, East Sussex, Surrey, and Staffordshire with expansion into Hampshire planned.

Practically we continued work focused on the national Important Freshwater Landscapes (IFL), particularly the New Forest and Dorset Heaths IFL, the Oxford area IFL, The Brecks IFL and the Yorkshire Lowlands IFL. Our wide-ranging work in the New Forest National Park, one of the UKs most important landscapes for freshwater biodiversity, continued, and is providing a model for how to protect high quality freshwater habitats, especially the smaller waters which are a vital but often neglected part of water management. During 2021-22 we began the first stages of further large-scale projects in the New Forest with the award of a Green Recovery Challenge Fund grant with New Forest National Park Authority and the Environment Agency. We also received a substantial Green Recovery Challenge Fund grant for a new project 'Building Oxfordshire's Freshwater Network' which has provided substantial funding for practically delivering the Freshwater Network in Oxfordshire.

Work continued the Water Friendly Farming project which has clearly demonstrated the importance of clean water pond creation for the protection of freshwater biodiversity. During 2021-22 the project also became a demonstration site for the EU funded PONDERFUL project. Water Friendly Farming has shown that clean water ponds provided one of the most effective measures so far developed for increasing freshwater biodiversity in farmed landscapes. The importance of the project's multiple outcomes was reflected in its extension to 2027 with funding from the Environment Agency and Anglian North Regional Flood and Coastal Committee, which oversees flood protection funding.

Building on the Water Friendly Farming project, we continued working on landscape level projects in several catchments with a particular focus on the New Forest, Oxfordshire and in the South Midlands from Buckinghamshire to Northamptonshire and Bedfordshire. With Anglian Water the first year of the Pittsford Water Friendly Farming project was completed, a 5-year programme to replicate and extend the results of Water Friendly Farming in the catchment of Anglian Water's Pittsford Reservoir in Northamptonshire, one of their major water supply sources. Work continued new larger projects including the EU funded 'PONDERFUL' research project, the East-West Rail landscape freshwater biodiversity project and further development of the Freshwater Network programme. We worked with a range of colleagues interested in small waters to establish the foundations for a new research programme on small waters in association with Defra and other government agencies.

In 2021-22 there was some catching up after the COVID-19 crisis which delayed some of our practical and volunteer engagement projects in the previous financial year. Fortunately, overall, the pandemic had relatively little impact on our work, and we finished 2021-22 in a stronger position both financially and in the range and quality of work we are doing than any time previously.

### Our activities in 2021/22

### People, Ponds, and Water project - Legacy work

From 2015-2018 the National Lottery Heritage Fund (NLHF) supported the **People**, **Ponds**, and **Water project** which allowed us to develop three strands of work which continue to play a central role in the organisation's activity.

The three main project aims of the People, Ponds and Water project were:

- Gathering evidence on status and trends in freshwater habitats and species
- Protecting the best freshwater habitats
- Championing freshwater biodiversity, particularly by encouraging people to assess the extent of
  water pollution, and conversely the occurrence of clean water, with a special focus on smaller
  waters which often go un-monitored.

To achieve these aims the People, Ponds and Water project had three overlapping project elements:

- PondNet
- Flagship Ponds
- Clean Water for Wildlife.
- Since 2018 our work on these three elements has continued to build on the legacy of the original NLHF-funded project.

PondNet - The aim of PondNet was to create a volunteer survey network to collect statistically robust data to identify trends in pond quality and pond species, including uncommon plants and animals. Survey methodologies were standardised and included environmental metrics; giving information to help explain the reasons for changes in biological quality, and ultimately help to guide the direction of freshwater policy and practice. As part of this project, over the last 5 years, working with Defra, Natural England and Amphibian and Reptile Conservation Trust; Freshwater Habitats Trust has established the world's first national, volunteer-based, eDNA monitoring programme for a protected species, the Great Crested Newt. 2021/22 saw the completion of a seventh year of survey, visiting the same ponds annually, to build a picture of status and change of this species in terms of 1 km square and pond occupancy. Whilst this is still a relatively short timescale, we can already begin to report with greater certainty on the status of Great Crested Newts in England; and consider the opportunities and constraints of this new citizen science approach for longer term monitoring of Great Crested Newts and other aquatic species and habitats. At the same time, we have continued to develop the design and funding mechanism for a national freshwater monitoring network building on the PondNet framework.

Flagship Ponds – This element of the People, Ponds and Water project saw the creation of a network of some of the most important, and highest quality, pond sites in England and Wales, known to support populations of species under threat. We helped local communities develop sustainable plans for these sites enabling them to undertake monitoring, management, and pond creation to help species recovery. 2021/22 has seen us to continue to support Flagship Ponds at various sites in the New Forest, on National Trust properties around England and Wales and in Oxfordshire. We began preparatory work to expand numbers of ponds at the Pinkhill Meadow Flagship site, continued work

in The Brecks including the Stow Bedon Flagship site and monitoring at the Strensall Common Flagship site in Yorkshire.

Clean Water for Wildlife - The aim of this element of the original People, Ponds and Water project was to create a citizen science survey to raise awareness of the true extent of nutrient pollution, and identify clean water habitats in England and Wales, with the aim of helping to protect biodiversity. Nutrient pollution is invisible, so often doesn't seem 'real' to people. Using quick kits made it possible for people to easily 'see' pollution for the first time and we have continued to apply this approach in a range of our projects. In 2021/22 we have continued to apply the Clean Water for Wildlife concept running the Testing the Water project as part of the Brecks and Fen Edge Landscape Project funded by the National Heritage Lottery Fund. We also applied this approach working with local citizens in Oxford as part of the Saving Oxford's Wetland Wildlife Project and on the R. Irfon in Wales. In many of our project we also use the Clean Water for Wildlife test kits to assess levels of nutrient pollution as part of preparatory work to develop new practical projects, such as the R. Ock Arable Farmers project.

People, Ponds, and Water-Species Project: Medicinal Leech - Work during the NLHF funded People, Ponds and Water project identified the need for a specific project focussed on Medicinal Leech. Because of their severe declines, Medicinal Leeches are a global conservation priority and listed under a raft of international legislation as needing protection. Preparation for this project began in 2019-20 and we successfully fundraised to provide the resources needed for this work. Work on this project is now in progress and includes: (1) data collation to document and understand the decline of England's Medicinal Leeches; (2) development of an eDNA monitoring tool to allow wide volunteer engagement through surveys at sites across England; (3) collaboration with zoos to secure three populations through 'Ark collections' to provide a living gene bank in case of wild extinctions; (4) raising the profile of medicinal leeches through displays at three zoos and six events that engage 5000 people in their conservation; and (5) convening a collaborative workshop to define and initiate a suite of long-term conservation actions, engaging 30 partners, land managers and key volunteers.

### Working with the National Trust

Work with the National Trust was slowed by the Covid-19 crisis, so some work originally planned for 2021-22 was postponed. The National Trust's 10-year strategy includes several ambitious targets for the ways in which it manages its land and delivers a healthy, beautiful, natural environment, particularly for the water environment. To measure and track progress with this strategy a range of metrics and monitoring approaches are being developed – including the need to develop a monitoring strategy for the status of freshwaters across the National Trust estate.

Working with the Trust we have undertaken a range of activities to help protect freshwaters, focusing especially on small water bodies: ponds and small streams. This has included:

• Volunteer Clean Water surveys: In the previous financial year (2020-21) ten training sessions were completed with National Trust staff and volunteers at National Trust properties around the country with 50 attendees. In the course of this work each of the properties used as a training centre was supplied with 50 clean water sample kits for ponds, lakes, rivers, streams, and ditches within the property. Covid-19 slowed this work and, but Trust staff are now aware of the role of clean water testing and are using the approach on an ad hoc basis.

Baseline surveys of National Trust freshwaters: In the previous financial year, 2020-21, the second year of the five-year planned programme of survey work was undertaken so that, by the end of the year, a total of 40 pond PSYM assessments and 40 river LEAFPACs surveys had been completed by Penny Williams and external expert Richard Lansdown. Results in Year 2 were inline with the first year of survey with the main conclusions being that: (1) there are a small number of high quality sites on National Trust properties – notable during the year was the rediscovery of Starfruit at its only remaining native pond site (recovery achieved as part of our management work during the Flagship Ponds project); (2) the majority of freshwaters on National Trust properties are no better than the wider countryside, with degradation due to poor water quality and dominance by secondary scrub. An annual summary report is available on the Freshwater Habitats Trust website. Work originally planned for 2021-22 could not be undertaken because of Covid-19 and we are now discussing with National Trust the options for re-starting this programme.

### **Environmental DNA**

We continued developing and testing the use of environmental DNA in several contexts during the year. New projects using eDNA were set up for Pitsford Water Friendly Farming, and were used in summer 2021, and in the PONDERFUL project where a standard set of eDNA samples have been taken from a network of ponds in 11 European states. We expect also to use eDNA sampling in the R. Irfon in Wales and with the Medicinal Leech. During the year we began developing plans for a national monitoring network, focusing on smaller waters, capitalising on the use of eDNA in combination with traditional monitoring methods.

### Catchment Management work

We have continued a range of work as the hosts of three catchments in the Catchment-based Approach (CaBA) programme:

New Forest catchment (in partnership with the New Forest Park Authority)

River Ock catchment

River Thame catchment (in partnership with the River Thame Conservation Trust)

### New Forest catchment

Work on the New Forest Catchment Partnership (enabled by WEIF CaBA funding) has been focussed on a range of engagement and practical projects including:

• Engagement: We continued work to encourage collaborative working to protect freshwaters in the New Forest having previously (in 2020-21) established with the Environment Agency catchment coordinator two sub-groups to improve the partnership approach when addressing New Forest water issues (1) an Agricultural sub-group and (2) a Protected sites sub-group. The annual New Forest Water Forum was held in March 2022 and the approximately twice-yearly Waternews - the newsletter of the New Forest Catchment Partnership - was produced.

Practical management: In 2021-22 we started the Woodlands and Wetlands and Blue Horizons projects with support from the Government's Green Recovery Challenge Fund, facilitating opportunities to expand the outstanding habitats and species of the New Forest's freshwater landscape. Woodlands and Wetlands is one of several projects to put into practice Freshwater Habitats Trust's new approach to the protection of freshwater biodiversity - The Freshwater Network - which aims to create a national network of healthy, unpolluted, and interconnected freshwater landscapes made up of Important Freshwater Areas (IFAs), Historic floodplains, and Wetland Opportunity Areas. The approach focuses on the small freshwater and wetland habitats that make up most of the water environment, which are critical for maintaining landscapes rich in freshwater biodiversity and are the easiest to manage, create and restore successfully. Additionally in the New Forest in the Wilder for Water project we continued an element of our previously funded HLF project Our Past, Our Future: Living Waters Project. This project is addressing and managing the threat of deterioration of Water Framework Directive (WFD) waterbodies and protected areas caused by recreation and camping activities in the New Forest.

### River Ock catchment

A range of activities were undertaken in the R. Ock catchment further laying the groundwork for a large-scale habitat restoration and management programme working with farmers and landowners.

The first stage of SSSI fen restoration work at the Barrow Farm Fen SSSI, in the Ock catchment, was completed along with work on the Hinksey Heights Fen, a Local Wildlife site on the edge of Oxford where long-term scrub and woodland development has led to considerable degradation of one of Oxfordshire's largest remaining valley peat deposits. This work was continued in 2021-22 as part of the Green Recovery Challenge Fund project 'Building Oxfordshire's Freshwater Network'.

We completed further site visits to farmers with support from the Environment Agency WEIF funding and began initial project designs for practical works the first of which we expect to undertake in 2022-23 following Covid-19 delays.

### River Thame catchment

We continued joint catchment management activities with the River Thame Conservation Trust of which the most important work has been to create a new wetland complex on the Waddesdon Estate and complete the identification of the Important Freshwater Areas (IFAs) in the R. Thame catchment.

**Waddesdon Estate:** The Waddesdon Estate wetland comprises a fish refuge and a complex of ponds and pools covering about 1.5 ha. It is the first floodplain wetland habitat creation of that scale in the catchment and is being used as a demonstration site to develop further floodplain restoration projects. It was a two-phased project, led and coordinated by our partners the River Thame Conservation Trust, with Frehswater Habitats Trust providing technical expertise and leading the wetland design. Further joint work in the Thame catchment is now being undertaken as part of the Green Recovery Challenge Fund project 'Building Oxfordshire's Freshwater Network'.

### Saving Oxfords Wetland Wildlife

The overall aims of the Saving Oxford's Wetland Wildlife project are: (1) increasing people's awareness of Oxford's exceptional freshwater environment; which contributes to Oxford, and it surrounds being

recognised as a nationally significant Important Freshwater Landscape, (2) maximising the benefits of the Oxford Flood Alleviation Scheme for freshwater biodiversity; and (3) engaging people in practical conservation of freshwater habitats and species.

Increasing people's awareness of the importance of freshwater biodiversity in the Oxford area: The area centred on Oxford is a nationally critical region for freshwater biodiversity, but most Oxford residents are unaware of this, although the city's meadows and river are much loved by residents and visitors. The Oxford Flood Alleviation Scheme site, on the west side of the city, has around 160,000 people living within 5 km so present a tremendous opportunity for introducing people to the water environment. In 2021-22 we engaged with schools, community groups and individuals by involving them in eDNA and water quality testing and undertaking walks and talks to inform and raise public and local interest in the city's special freshwater wildlife. We also completed detailed surveys of the Oxford Flood Alleviation Scheme area's wetland plant communities.

Creation and management of freshwater habitats for protected species: Work continued in 2021-22 working restoring water levels in fens which have been drained and bringing sites back into good condition through selective removal of scrub growth and management of wetland vegetation. This work is directly benefitting protected species and wetland habitats in the Oxford area which are nationally threatened. We are providing detailed management plans for these sites to ensure sustainable management in the long term. During 2021 we undertook survey work at Cutteslowe Meadows to evaluate the condition of floodplain ponds we created previously, and which now supports introduced 'rescue' populations of four nationally endangered and threatened water plants: Fen Violet, Creeping Marsh wort, Greater Water-parsnip, and Tubular Water-dropwort.

### **Restoring Oxfordshire's SSSI Fens**

Started in 2020, we have continued work to restore Oxfordshire SSSI fens during 2021-22 with funding from the Government's Green Recovery Challenge Fund as part of the Building Oxfordshire's Freshwater Network project. This project aims to restore important alkaline fen habitats at four Oxfordshire SSSI fens which are currently in poor condition due to lack of management and water pollution. During 2021-22 the project undertook four main activities:

- Volunteer work parties: With the help of monthly volunteer work parties, at Hinksey Heights, we managed stands of Common Reed, which threaten to dominate the restoration areas.
- Baseline surveys: We undertook repeat surveys of water quality, invertebrates, and plants to provide the basis for assessing the success of the restoration work.
- Practical management: Management work was undertaken at three sites including Spartum and Middle Barton Fens SSSI - predominately scrub removal and tree felling.
- **Species translocation**: Seeds of Parsley Water-dropwort and Marsh Lousewort were translocated to the first of four sites as part of the restoration effort.

### Water Friendly Farming

Water Friendly Farming is a large research demonstration project where we, and our partners, including the Environment Agency, Game & Wildlife Conservation Trust, University of York, and

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University of Sheffield are running one of the largest and longest running trials of the effectiveness of measures to protect the water environment from rural land management. During 2021-22 we began Stage 3 of the project, which runs to 2027, with financing from the Anglian North Regional Flood and Coastal Committee and the Environment Agency. We also started the new Pitsford Water Friendly Farming project in the catchment of Pitsford Reservoir north of Northampton jointly with the Environment Agency and Anglian Water. This project is replicating and extending the results of Water Friendly Farming over the next 5 years.

Water Friendly Farming is providing important evidence of the rapid benefits achieved from making clean water ponds, with very striking landscape wide gains in freshwater biodiversity – much more pronounced than is usually seen in catchment management projects. During 2021-22 we completed analysis of catchment flood management models and began work to produce the first papers on catchment modelling results, with the work being led by University of York. In December 2020, the site also became a Demonstration Site for the EU Horizon 2020 funded PONDERFUL project.

### **Newt Conservation Partnership**

The Newt Conservation Partnership (formerly the South Midlands Newt Conservation Partnership) was established in 2018 to create high quality aquatic and terrestrial habitat for Great Crested Newts as part of the Natural England-led Great Crested Newt District Licensing scheme. In this project we work closely with the NatureSpace Partnership. The Newt Conservation Partnership is currently operating in 8 counties and has created or restored 196 ponds (of which 180 are newly created). The Trust is a key partner in this scheme, working with NatureSpace and Amphibian and Reptile Conservation Trust, as well as many landowning and management organization and individuals. Monitoring undertaken in 2020-21 recorded great crested newts in 36% of. A further full survey of the new ponds is planned for 2022-23.

### **European Pond Conservation Network**

In May 2021 we participated in the European Pond Conservation Network conference as part of the PONDERFUL project which was hosted by University College London as part of the Hydroscape project. We also made presentation at the 2021 Symposium for European Freshwater Sciences which will be published in the scientific journal Hydrobiologia in 2023.

### Our Plans for 2022/23

### During 2022/23 we plan to:

- Formally launch the Freshwater Network concept and make partners and landowners widely aware of its aims.
- Continue the major Europe-wide project PONDERFUL project which is led by the University of Vic in Spain and involving a consortium of European pond conservation specialists.
- Continue developing the first practical projects in the Freshwater Network, focussing initially on
  the catchments of the River Thames, the Oxford Cambridge Arc, the New Forest and the
  Yorkshire Lowlands. The Freshwater Network aims to protect and link up freshwater biodiversity
  hotspots across the country. During the year we also hope to get a major funder on board for this
  next phase of freshwater biodiversity protection and recovery.

- Develop a new project building a 'halo' of high-quality freshwater habitats around the New Forest, extending the area which has freshwaters of the quality seen in the open Forest at the heart of the National Park.
- Continue developing a new national small water monitoring network, building on the foundations provided by PondNet.
- Complete the 8<sup>th</sup> year of the Great Crested Newt national eDNA monitoring programme
- Continue catchment projects which deliver benefits for freshwater biodiversity in England and Wales (with a focus on the New Forest, Northamptonshire and the South and East Midlands and R. Irfon in mid-Wales).
- Continue to create new terrestrial and pond habitat for Great Crested Newts in the South Midlands and extend to new counties in the South and the Midlands.
- Continue to promote and practically undertake new pond creation programmes, including planning a new phase of the Million Ponds Project.
- Publish, promote, and make people aware of the long-awaited New Naturalist book 'Ponds, Pools and Puddles' (written by two of the Trusts senior staff), scheduled for publication by HarperCollins in 2022-23. This will help to make more people aware of the value of small waterbodies for freshwater biodiversity.
- Begin practical projects guided by our new 2020-35 strategy.

### **Reference Details**

### **Board of Trustees:**

Professor Lorraine Maltby Chair of Trustees

Sonia Shah Treasurer

**Keith Lawry** 

Dr Edward Sykes

Dr Mike Jeffries Appointed 27/07/2021

Debbie Tann

Dr Mark Downs Stepped down 01/08/2022

### **Company Secretary:**

Yingli Wei Appointed 26/10/2021
Natasha Challoner Resigned 28/10/2021

### Senior Management Team:

Dr Jeremy Biggs Director

Dr Pascale Nicolet Technical Director (part-time secondment as CEO to NCP)

Dr Naomi Ewald Director of Research and Development

Yingli Wei Finance Manager

Pete Case Senior Project Office

### **Registered Office:**

Bury Knowle House, North Place, Headington, Oxford, OX3 9HY

### Auditors:

Moore Kingston Smith
9 Appold Street

London

EL2A 2AP

### Bankers:

HSBC Bank plc 108 London Road, Headington, Oxford, OX3 9AP

Freshwater Habitats Trust is a registered charity, no. 1107708, and a company limited by guarantee registered in England and Wales, no. 5317683, at the above registered address.

### Structure, governance, and management

Freshwater Habitats Trust is an incorporated charity established and governed under a Memorandum and Articles of Association completed in December 2004, under the name of Pond Conservation: The Water Habitats Trust. The Trust was entered onto the Register of Charities, Number 1107708, on 19th January 2005. It was registered as a Limited Company, Number 5317683, on 20th December 2004. Pond Conservation remained inactive until 1st April 2005, at which point it took over the charity "The Ponds Conservation Trust". It subsequently also took over the subsidiary company "The Ponds Conservation Trust: Policy & Research Ltd". The Trust's name was changed to Freshwater Habitats Trust in August 2013 and the Memorandum and Articles of Association were updated to reflect this in October 2013.

The Trust is administered by a Board of Trustees, currently consisting of eight members. The Senior Management Team (SMT) reports to the Trustee Board and manages staff and activities of the Trust under delegated authority from the Trustee Board.

The financial management and fundraising strategy of the Trust are supervised by Trustees and SMT, reporting and making recommendations to the full board for implementation.

The Trust currently provides an informal induction process for new Trustees. Prospective trustees are nominated for their professional experience and the match of their skills to the board's needs. They are approached by the Chair or an SMT member, the aims and activities of the Trust are explained to them, and they are provided with explanatory information and reports. They are invited to attend a board meeting to learn more of our work and procedures and when possible, to meet staff. On becoming a Trustee, they are provided with explanatory material on Trusteeship from the Charity Commission, and copies of the budget, recent accounts, and recent staff and board meeting minutes.

### **Public Benefit**

The Board of Trustees is satisfied that they have complied with the duty in of the 2011 Charities Act to have due regard to public benefit guidance issued by the Charity Commission, and that the mission, aims and activities of Freshwater Habitats Trust meet with these criteria.

All employees, including the Chief Executive and the key management personnel are covered by the same remuneration policy which is based on external benchmarking salary bands. The remuneration policy is approved by the board and subject to periodic review.

### **Objects**

- To advance public education in the conservation and ecology of ponds, wetlands, catchment systems and other water habitats.
- To promote for public benefit the conservation and creation of freshwater habitats and their wildlife, and their sustainable enjoyment by the public but not exclusively, through:
- (a) Promotion and conduct of active creation and conservation of freshwater habitats and their catchments.
- (b) Public education in the conservation and ecology of freshwater habitats and their catchments.
- (c) Promotion and conduct of research and the dissemination of useful results.
- (d) Advocacy to promote the conservation, creation, sustainable use and enhancement of freshwater habitats.

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### Mission statement

Our mission to: Reverse the long decline of life in freshwater by creating a national network of healthy, unpolluted, interconnected freshwater landscapes which are wilder, wetter cleaner and connected: the Freshwater Network.

### Risk management

The Board of Trustees have assessed the major risks to which the charity is exposed, those relating to the operations, reputation, business, and finance of Freshwater Habitats Trust. The Senior Management Team (SMT) assess and update the likelihood and impact of material risks on a risk management matrix, which is reviewed by the Board on a quarterly basis at Trustee meetings. Any significant changes are reported to Trustees as they arise.

Health and Safety Procedures are reviewed annually on a rotational basis, with Health and Safety reports as standing items on Board, SMT and staff meeting agendas. Specific risk assessments are carried out for all new activities and field working sites. Health and Safety is a primary element of the staff induction system, and training is provided whenever appropriate.

### **Data Protection**

The Board of Trustees recognises the importance of protecting the personal information FHT collect and how this is handled within the organisation. Guidelines, Privacy Policies and Procedures are regularly reviewed, and Data Protection is a standing item at internal meetings.

### Financial review

The Statement of Financial Activities for the year ended 31 March 2022 is set out on page 22 of this report.

### Income

Freshwater Habitats Trust's total income increased in 2021/22 to £1,323k (2010/21: £1,159k).

Voluntary income of £388k (2020/21: £580k) is now like Charitable activities. Continuing grants include, Water Friendly Farming research funding, GRCF NF, GRCF Oxford, Ponderful, River Irfon.

Charitable activities income of £935k is higher than the prior year (2020-21: £579k). This included Environment Agency, Water Friendly Farming project (£40k), Pitsford (£130K) Wootton Brook project (£53k), Newt Conservation Partnership (£250k), and NSP Berks/Bucks e DNA, NSP Hampshire NSP Network Rail Eastern NSP South Midlands e DNA (£229K), Pondnet eDNA (£22K) and EWR - North Bucks FRP (£139K)

### Expenditure

Total expenditure for 2021/22 is higher by 34.5% at £1,282k (2020/21: £953k) following the additional income. Staff costs including training and development is £652K, which is 50.9% of the total cost. Project cost is £550K, 42.9% of the total expenditure.

### **Reserves position**

Closing reserves of £632k are 6.9% higher than 2020/21 (£591k).

Restricted reserves decreased by 74.7% at 66.5k (2020/21: £263.1k).

Unrestricted reserves increased 72.6% to £565.4k (2020/21: £327.6k). This was due to an increase in contractual projects and funds held over relating to on ongoing projects at £179k (2020/21: £33k).

### **Reserves policy**

The Charity's policy is to maintain general reserves to reflect the long-term nature of its work. As the temporary custodians of these reserves, trustees feel that it is essential that they leave The Freshwater Habitats Trust in a state where it can continue for as long as freshwater habitats need preserving, and there is no sign of this need diminishing.

Total reserves of £632k (2020/21: £591k) are made up of;

- Restricted reserves, which decreased by 74.7% to £66.5k (2020/21: £263k),
- Unrestricted reserved, which increased 72.6% to £565.4k (2020/21: £327k). This was due to an increase in contractual projects.

The level of the unrestricted general reserves has provided some protection to the Charity and allows time to adjust to changing financial circumstances. This has limited the risk to service provision from operating deficits or an unexpected need for unbudgeted expenditure.

The Trustees have agreed that unrestricted reserves should not fall below £ 299k.

In the opinion of the Trustees, this level of reserves continues to be required to provide working capital having considered the following factors:

- The Charity seeks to operate in a proactive manner, to make commitments in manpower (paid and voluntary) to support long term projects.
- To support restricted projects where final funding is not received until the project is complete.
- To support unfunded overhead costs not covered by funding

The trustees consider that it is appropriate for the Financial Statements to be prepared on a going concern basis as they believe that the current level of reserves at the date of signing will enable the Charity to survive any exceptional and unexpected circumstances. They will also ensure that the Charity can continue to be able to advise and support the preservation of Freshwater Habitats ion the foreseeable future.

### **Approval**

### Statement of Trustees' Responsibilities

The trustees 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).

Company law requires the trustees to prepare financial statements for each financial period that 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.
- Comply with applicable accounting standards, including FRS 102, subject to any material departures disclosed and explained in the financial statements.
- State whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on a 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.

In so far as the trustees are aware:

- There is no relevant information of which the charitable company's independent examiner is unaware; and,
- The trustees have taken all the steps that they ought to have taken to make themselves aware
  of any relevant information and to establish that the independent examiner is aware of that
  information.

The Trustees' Annual Report is approved by the Trustees of the Charity.

### **Small Company Rules**

These accounts have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the Trustees on <u>5 December 202</u>2

Lorraine Maltby

Lorraine Maltby

### Independent Auditors' report to the members of Freshwater Habitats Trust

### **Opinion**

We have audited the financial statements of Freshwater Habitats Trust ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022
  and of its incoming resources and application of resources, including its income and
  expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a

material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- · certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or

in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether
  due to fraud or error, design and perform audit procedures responsive to those risks, and
  obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The
  risk of not detecting a material misstatement resulting from fraud is higher than for one
  resulting from error, as fraud may involve collusion, forgery, intentional omissions,
  misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit
  procedures that are appropriate in the circumstances, but not for the purposes of expressing
  an opinion on the effectiveness of the charitable company's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees;
- conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the financial statements, including
  the disclosures, and whether the financial statements represent the underlying transactions
  and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

### Our approach was as follows:

- we obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation;
- we obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance;
- we assessed the risk of material misstatement of the financial statements, including the risk
  of material misstatement due to fraud and how it might occur, by holding discussions with
  management and those charged with governance;
- we enquired of management and those charged with governance as to any known instances
  of non-compliance or suspected non-compliance with laws and regulations;
- based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

•

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Neil Finlayson (Senior Statutory Auditor) for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

9 Appold Street London EC2A 2AP

Date: 05/12/2022

### Statement of Financial Activities for the year ended 31 March 2022

(Incorporating the summary Income and Expenditure account)

	Note	Unrestricted Funds	Restricted Funds	Total Funds ended 31 March 2022	Total Funds ended 31 March 2021
		£	£	£	£
Income from:					-
Grants & Donations	2	13,964	316,068	330,032	579,985
Investment		51	-	51	256
Charitable Activities	3	992,730	-	992,730	578,935
Total Income		1,006,745	316,068	1,322,813	1,159,176
Expenditure on:			-		
Raising funds	4	4,357	-	4,357	41,271
Charitable activities	5	764,531	512,623	1,277,154	912,182
Total Expenditure		768,888	512,623	1,281,511	953,453
		-			
Net Movement in fu	nds	237,857	(196,555)	41,302	205,723
Funds balances at 1 <sup>st</sup> 2021	April	327,576	263,111	590,687	384,964
Funds balances at 31 March 2022	st	565,433	66,556	631,989	590,687

The notes form part of these financial statements.

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the period.

### Balance Sheet as at 31 March 2022

	Note	31/03/2022	31/03/2022	31/03/2021	31/03/2021
		£	£	£	£
Fixed Asset					
Intangible Assets	11	-		-	
Tangible Assets	12	2,745		1,264	
			2,745		1,264
Current Assets					
Stock	13	7,277		6,203	
Debtors	14	470,483		158,435	
Cash at bank and in hand		979,683		695,851	
Total current Assets		1,457,443		860,489	-
Creditors					
Amounts falling due within					
one year	15	(828,199)		(271,066)	
Net current assets			629,244		589,423
<b>.</b>					
Net assets			631,989		590,687
The funds of the charity	16				
Restricted Funds	10		66 FF6		262 112
			66,556		263,112
Unrestricted Funds			565,433		327,575
Total charity Funds			631,989		590,687

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006. These statements were approved and authorised for issue by the Trustees on <u>5 December 2022</u>.

And signed on their behalf by Trustee:

Lorraine Maltby

Lorraine Maltby

Lorraine Maltby

Company number 5317683

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Accounts 2021/22

### **Cash Flow Statement**

For the year ended 31st March 2022		
	2022	2021
	£	£
Cash flow from operating activities:		
Net cash provided by operating activities	283,780	230,356
Cash flows from investing activities:		
Interest Income	51	256
Net cash used in investing activities	51	256
Change in cash and cash equivalents in reporting period	283,832	230,612
Cash and cash equivalents at the beginning of the reporting period	695,851	465,239
Cash and cash equivalents at the end of the reporting period	979,683	695,851
Reconciliation of net income to net cash flow from operating		
activities		
	2022	2021
	£	£
Net Income (as per the statement of financial activities)	41,302	205,723
Investment income	(51)	(256)
Adjustment for		
Depreciation and amortisation charges	(1,480)	2,159
Increase / decrease in stocks	(1,075)	(5,778)
Increase / decrease in debtors	(312,049)	(55,780)
Increase / decrease in creditors	557,133	84,288
Net Cash provided by operating activities	283,780	230,356
Analysis of cash and cash equivalents and net debt	2022	2021
cash in hand	£	£
opening balance	695,851	465,239
cash flows	283,832	230,612
closing balance	979,683	695,851

### **Notes to the Financial Statements**

### For the year ended 31 March 2022

### **General** information

Freshwater Habitats Trust is a public benefit entity, a charity registered in England and Wales (registered charity number 5317683) and a company limited by guarantee (company number 1091708), registered in England.

The registered office and its principal place of business is Bury Knowle House, North Place, Headington, Oxford, OX3 9HY.

### 1. Accounting policies

### a. accounting convention

### **Basis and preparation**

The financial statements have been prepared in accordance with the Financial Reporting Standard Applicable United Kingdom and Republic of Ireland (FRS 102).

The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

### b. Going concern basis

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Trust to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the Trust's forecasts and projections and have taken account of pressures on donation and investment income as a result of Covid-19. After making enquiries the trustees have concluded that there is a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. The Trust therefore continues to adopt the going concern basis in preparing its financial statements and there are no material uncertainties at the date of signing.

### c. Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are those funds over which the trustees do not have full discretion concerning their use.

### d. Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes legally entitled to the income and when this income can be quantified with reasonable accuracy. Any contract income received in advance of the work being done is deferred.

No amounts are included in the financial statements for services provided by volunteers.

### e. Resources expended

All expenditure is recognised on an accrual's basis. Raising funds are those costs incurred in attracting voluntary income. Charitable activities include costs in furtherance of the charity's objects and support costs relating to those activities. Governance costs include those incurred in the governance of the charity and are primarily associated with constitutional and statutory requirements. Support costs include administrative staff and central office costs. Where support staff work for a particular activity, their costs are allocated to that activity based on an hourly recharge rate. Any remaining support costs are allocated to the charitable activities in the same percentage.

### f. Intangible and tangible fixed assets and depreciation

Depreciation and amortisation are provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

- Computers and software 33% straight line.
- Leasehold costs depreciated over the period of the lease (5 years).
- Assets costing less than £1,000 are not capitalised and are included in expenditure.

### g. Stocks

Stocks and work in progress are included at the lower of cost and net realisable value.

### h. Pension costs

The company operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity in the year.

### i. Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies are retranslated at the balance sheet date. All exchange differences are included in the statement of financial activities.

### j. Financial instruments

### Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

### **Debtors and creditors**

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

### k. Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. There are no significant estimates or judgments that have a material effect on amounts recognised in the financial statements.

### 2. Grants and Donation

### Year to 31 March 2022

	Unrestricted	Restricted	Total
Project Activities	£	£	£
Bartley Water & Fletchwood WEIF (RR)	-	74,960	74,960
Brecks (RR)	-	32,362	32,362
CPAF New Forest hosting (RR)	-	27,000	27,000
CPAF Ock Hosting (RR)	-	7,500	7,500
CPAF Thame hosting (RR)	-	7,500	7,500
NF Blue Horizon (Halo)(RR)	-	3,729	3,729
NF Wilder for Water (Recreaton) (RR)	-	10,452	10,452
Green Recovery Fund HLF Oxford (RR)	-	116,971	116,971
NF catchments (RR)	-	3,889	3,889
Nidderdale (RR)	-	300	300
Ock Arable (III) WEIF (RR)	-	39,903	39,903
Ponderful H2020 (RR)	-	(95,000)	(95,000)
River Irfon (RR)	-	31,237	31,237
Saving Oxford Wetland Wildlife (RR)	-	41,430	41,430
Harcourt Hill, Oxfordshire Fens, TOE2 (RR)	-	4,384	4,384
Mid Thame Development Funding (RTCT) – Manor Farm	-	9,450	9,450
	-	316,068	316,068
Other			
Individual donations	4,440	-	4,440
Support Scheme	8,913	-	8,913
Other	610	-	610
	13,964	316,068	330,032
Total grants and donations	13,964	316,068	330,032

Year to 31 March 2021	Unrestricted	Restricted	Total 2021	
	£	£	£	
Project Activities				
Environment Agency	-	212,232	212,232	
New Forest National Park Authority Thames Water		12,927	12,927	
Thames water	-	66,601 1,719	66,601 1,719	
Rural Payments Agency Trust for Oxfordshire's Environment	-	6,230	6,230	
Horizon 2020	_	183,800	183,800	
		13,093	13,093	
HLF	-	33,227	33,227	
Natural England	- 11,339	1,501	12,840	
Other			· 	
	11,339	531,330	542,669	
Other SHMRC -JRS	18,078	-	18,078	
Supporter Scheme	10,717	-	10,717	
Other	7,351	1,170		
	36,146	1,170	37,316	
Total grants and donations:				
	47,485	532,500	579,985	

### 3. Charitable activities

	Unrestricted	Restricted	<b>Total 2022</b>
Year to 31 March 2022	<b>4</b>	¥	Ħ
Project Activities	989,250	ı	989,250
Corporate membership & sponsorship	3,480	ı	3,480
	992,730		992,730
	Unrestricted	Restricted	Total 2021
Year to 31 March 2021	£	44	ч
Project Activities	575,215	1	575,215
Corporate membership & sponsorship	3,720	i	3,720
	578,935	1	578,935

### 4. Raising funds

Total	2022	¥	4,357	4,357
Restricted	2022	¥		1
Unrestricted	2022	£	4,357	4,357
		Year to 31 March 2022	Support Costs	

Total 2021	¥	38,476	2,795	41,271
Restricted 2021	£	I	ı	1
Unrestricted 2021	£	38,476	2,795	41,271

Year to 31 March 2021

Support costs

Staff costs

5. Cost of charitable activities including grants payable and activities undertaking directly by the charity

	Grants payable	Staff costs	Project activities	Other costs	Support	Total 2022
Year to 31 March 2022	¥	4	¥	<b>4</b>	પ	44
	3,750	543,901	550,230	ı	179,273	1,277,154
	3,750	543,901	550,230	1	179,273	1,277,154
	Grants payable	Staff costs	Project activities	Other costs	Support costs	Total 2021
Year to 31 March 2021	Ħ	¥	44	स	ч.	щ
	3,750	314,886	427,775	2,224	163,547	912,182

	3,750	314,886	427,775	2,224	163,547	912,182
6. Support costs						
				Unrestricted	Restricted	Total
Year to 31 March 2022				2022	2022	2022
				£	4	44
Staff costs				82,420	25,871	108,291
Office running costs				54,761	113	54,874
Governance costs				7,458	ı	7,458
Other				8,650	I	8,650
				153,289	25,984	179,273
				Unrestricted	Restricted	Total
				2021	2021	2021
Year to 31 March 2021				भ	£	44
Staff costs				81,723	26,652	108,375
Office running costs				34,636	11,296	45,932
Governance costs				153	20	203
Other				6,815	2,222	9,037
				123,327	40,220	163,547

### 7. Net incoming resources

	2022
ated after charging:	
Net incoming resources are stated	
Net incoming	

2021

	4	4
Auditor's remuneration	9,150	8,900
Independent examiner's remuneration	ı	1
Depreciation on tangible assets	446	2,159
Amortisation of intangible assets	1	ı

# 8. Trustees' remuneration and related parties

Trustees received no reimbursement (2021: £NIL) in relation to travel expenses in the financial year and no trustees received any remuneration. Unrestricted donations from trustees were £NIL (2021: £120).

There were no other related parties that required disclosure for the year (2021- None).

## 9. Employees' remuneration

Total aggregate payroll costs of employees were

	2022	2021
	£	44
Wages and salaries	565,720	391,551
Social Security	44,337	36,762
Pension Costs	29,797	22,202
	639,854	450,515

No employee received emoluments of more than £60,000 during the year.

## Average number of employees:

2021	∞	က	11	
2022	19	ε	22	
	Project activities	Support		

Key management personnel include the Trustees and senior management. The total employee benefits, including pension costs, of the charity's key management personnel were £231,352 (2021: £217,027).

### 10. Taxation

As a registered charity Freshwater Habitats Trust benefits from exemptions on income and gains falling within Sections 466-493 of the Corporation Tax Act 2010 to the extent they derived from charitable activities.

### 11. Intangible fixed assets

	Software	Total
st	ч	<b>44</b>
01/04/22	8,677	8,677
ditions		ı
At 31/03/22	8,677	8,677
nortisation		
01/04/22	8,677	8,677
nual charge		ı
At 31/03/22	8,677	8,677
At 31/03/22		1
At 31/03/21	•	ı

12. Tangible fixed assets

Cost At 01/04/21 Additions Disposals At 31/03/22  Depreciation At 01/04/21	1,600  1,600  1,600  1,600	16,268 1,928 - - 18,196 16,146	17,868 1,928 19,796 16,604
Cnarge ror tne year Release on disposal At 31/03/22	989	218 - 16,364	446 -
Net book value At 31/03/22	914	1,831	2,745
At 31/03/21	1,142	122	1,264

13. Stocks

	2022	2021
	¥	44
	1,240	670
Kits for use and resale	6,037	5,533
	7,277	6,203
	2022	2021
	£	¥
	285,424	70,607
Prepayments and accrued income	10,305	86,091
	174,754	1,737
	470,483	158,435

# 15. Creditors falling due within one year

	2022	2021
	#	¥
Project creditors	119,368	83,687
Deferred income < one year	569,692	119,148
Accruals	34,811	34,965
Taxation and social security costs	103,073	32,016
Other creditors	1,250	1,250
	828,199	271,066

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16. Analysis of funds	At 1-Apr-21 £	Incoming Resources £	Resources expended £	Balance of the Project 31.03.2022 £
Restricted Funds Bartley Water & Fletchwood WEIF (RR)	ı	74,960	74,718	242
Brecks (RR)	1	32,362	23,796	8,566
CPAF New Forest hosting (RR)	9,622	27,000	24,351	12,271
CPAF Ock Hosting (RR)	2,068	7,500	9,810	(242)
CPAF Thame hosting (RR)	ı	7,500	6,362	1,138
GRCF NF (RR)	1	1	23,034	(23,034)
NF Blue Horizon (Halo)(RR)	ı	3,730	8,384	(4,654)
NF Wilder for Water (Recreaton) (RR)	ı	10,452	27,415	(16,963)
Green Recovery Fund HLF Oxford (RR)	ı	116,971	117,292	(321)
Med. Leech (RR)	20,923	ı	4,747	16,176
MPP Pond Fund (RR)	28,031	ı	18	28,013
NF catchments (RR)	2,789	3,889	279	662'9
Nidderdale (RR)	ı	300	13,795	(13,495)
Ock Arable (III) WEIF (RR)	ı	39,903	30,489	9,414
Policy Officer (RR)	ı	1	3,698	(3,698)
Ponderful H2020 (RR)	168,264	(92,000)	66,405	6,859
River Irfon (RR)	1	31,237	31,237	I
Saving Oxford Wetland Wildlife (RR)	31,414	41,430	39,124	33,720
Harcourt Hill, Oxfordshire Fens, TOE2 (RR)	1	4,384	7,132	(2,748)
WEG Hatchett (RR)	ı	1	354	(354)
Mid Thame Development Funding (RTCT) - Manor Farm	1	9,450	189	9,261
Total Restricted funds:	263,112	316,068	512,623	952'99

Restricted funds consist of grants which have been made Freshwater Habitats Trust which have yet to be fully completed and span over the year end. Transfers between funds occur when there is match funding agreed at the start of the project.

### Analysis of funds (continued)

				Balance of the
		Incoming		Project
Unrestricted funds	At 01 Apr 2021	Resources	Expenditure	31.03.2022
	£	¥	£	£
eDNA Network Rail (Southern)		609	609	ı
EWR - North Bucks FRP(UU)		139,846	121,335	18,511
Grove, Childrey & Lower Ock (UU)		12,551	11,424	1,127
Leck Catchment NFM		12,852	17,105	(4,253)
Wooton Brook (EA Anglian)		53,025	30,616	22,409
NECA	2,849	11,725	2,814	11,760
NSP Berks/Bucks e DNA		21,469	16,856	4,613
NSP Hampshire e DNA		16,192	13,739	2,453
NSP Network Rail East		137,614	123,276	14,338
NSP South Midlands e DNA		53,434	41,369	12,065
Pondnet e DNA	4,015	21,886	21,886	4,015
Pitsford		130,475	97,167	33,308
NE Agri Ponds		40,056	38,035	2,021
WFF 21-25 (UU)		65,012	26,080	38,932
Newt Conservation Monitoring		20,017	20,034	(17)
Newt Conservation Practical Projects		135,863	130,566	5,297
Newt Conservation Admin		93,991	77,693	16,298
Publications		4,044		4,044
Thames Water Hinksey		1	1,218	(1,218)
Misc contracts	6,205	18,589	31,474	(6,680)

179,023

823,296

989,250

Total unrestricted funds: 13,069

Core - Thame Dev Fund		7,228	1	1,683	5,545
Core - Project Dev			1	11,514	(11,514)
Core - Comms & Website			1	11,932	(11,932)
Core- Freshwater Network Proj. Dev			1	338	(338)
Core		307,279	17,495	(79,875)	404,649
	Total Core:	314,507	17,495	(54,408)	386,410
Total unrestricted funds + Core		327,576	1,006,745	768,888	565,433
	Total:	590,687	1,322,813	1,281,511	631,989

### 17. Analysis of net assets by funds

	Unrestricted	Restricted	<b>Total Funds</b>
	£	£	£
Year to 31 March 2022			
Fixed assets	2,745	-	2,745
Current assets	1,390,887	66,556	1,457,443
Current liabilities	(828,199)	-	(828,199)
Net assets	565,443	66,556	631,989

	Unrestricted	Restricted	Total Funds
	£	£	£
Year to 31 March 2021			
Fixed assets	1,264	-	1,264
Current assets	597,377	263,112	860,489
Current liabilities	(271,066)	-	(271,066)
Net assets	327,575	263,112	590,687

### 18. Operating lease commitments

As of 31 March 2022, the charity had the following commitments under non-cancellable operating leases.

	Land and buildings 2022 £	Land and buildings 2021 £
Expire within one year:	31,000	31,000
Expiry within two to five years:	93,764	849
	124,764	31,849
	·	