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### 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 5 December 2022

Lorraine Maltby

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*Lorraine Maltby*  
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## Balance Sheet as at 31 March 2022

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

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 5 December 2022.

And signed on their behalf by Trustee:

Lorraine Maltby

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Lorraine Maltby  
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Company number 5317683

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Accounts 2021/22



















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

Year to 31 March 2022	Grants payable	Staff costs	Project activities	Other costs	Support costs	Total 2022
	£	£	£	£	£	£
	3,750	543,901	550,230	-	179,273	1,277,154
	<b>3,750</b>	<b>543,901</b>	<b>550,230</b>	<b>-</b>	<b>179,273</b>	<b>1,277,154</b>

Year to 31 March 2021	Grants payable	Staff costs	Project activities	Other costs	Support costs	Total 2021
	£	£	£	£	£	£
	3,750	314,886	427,775	2,224	163,547	912,182



<b>3,750</b>	<b>314,886</b>	<b>427,775</b>	<b>2,224</b>	<b>163,547</b>	<b>912,182</b>
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**6. Support costs**

**Year to 31 March 2022**

	Unrestricted 2022	Restricted 2022	Total 2022
	£	£	£
Staff costs	82,420	25,871	108,291
Office running costs	54,761	113	54,874
Governance costs	7,458	-	7,458
Other	8,650	-	8,650
	<b>153,289</b>	<b>25,984</b>	<b>179,273</b>

**Year to 31 March 2021**

	Unrestricted 2021	Restricted 2021	Total 2021
	£	£	£
Staff costs	81,723	26,652	108,375
Office running costs	34,636	11,296	45,932
Governance costs	153	50	203
Other	6,815	2,222	9,037
	<b>123,327</b>	<b>40,220</b>	<b>163,547</b>

**7. Net incoming resources**

Net incoming resources are stated after charging:

	2022	2021
	£	£
Auditor's remuneration	9,150	8,900
Independent examiner's remuneration	-	-
Depreciation on tangible assets	446	2,159
Amortisation of intangible assets	-	-

**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
	£	£
Wages and salaries	565,720	391,551
Social Security	44,337	36,762
Pension Costs	29,797	22,202
	<b>639,854</b>	<b>450,515</b>

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

Average number of employees:

	2022	2021
Project activities	19	8
Support	3	3
	<b>22</b>	<b>11</b>

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 £
<b>Cost</b>		
At 01/04/22	8,677	8,677
Additions	-	-
At 31/03/22	8,677	8,677
<b>Amortisation</b>		
At 01/04/22	8,677	8,677
Annual charge	-	-
At 31/03/22	8,677	8,677
<b>At 31/03/22</b>		
At 31/03/21	-	-
At 31/03/21	-	-







## 16. Analysis of funds

	At 1-Apr-21 £	Incoming Resources £	Resources expended £	Balance of the Project 31.03.2022 £
<b>Restricted Funds</b>				
Bartley Water & Fletchwood WEIF (RR)	-	74,960	74,718	242
Brecks (RR)	-	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)	-	7,500	6,362	1,138
GRCF NF (RR)	-	-	23,034	(23,034)
NF Blue Horizon (Halo)(RR)	-	3,730	8,384	(4,654)
NF Wilder for Water (Recreation) (RR)	-	10,452	27,415	(16,963)
Green Recovery Fund HLF Oxford (RR)	-	116,971	117,292	(321)
Med. Leech (RR)	20,923	-	4,747	16,176
MPP Pond Fund (RR)	28,031	-	18	28,013
NF catchments (RR)	2,789	3,889	279	6,399
Nidderdale (RR)	-	300	13,795	(13,495)
Ock Arable (III) WEIF (RR)	-	39,903	30,489	9,414
Policy Officer (RR)	-	-	3,698	(3,698)
Ponderful H2020 (RR)	168,264	(95,000)	66,405	6,859
River Irfon (RR)	-	31,237	31,237	-
Saving Oxford Wetland Wildlife (RR)	31,414	41,430	39,124	33,720
Harcourt Hill, Oxfordshire Fens, TOE2 (RR)	-	4,384	7,132	(2,748)
WEG Hatchett (RR)	-	-	354	(354)
Mid Thame Development Funding (RTCT) - Manor Farm	-	9,450	189	9,261
<b>Total Restricted funds:</b>	<b>263,112</b>	<b>316,068</b>	<b>512,623</b>	<b>66,556</b>

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*)

	At 01 Apr 2021	Incoming Resources	Expenditure	Balance of the Project
	£	£	£	31.03.2022
Unrestricted funds				
eDNA Network Rail (Southern)		609	609	-
EWB - 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		-	1,218	(1,218)
Misc contracts	6,205	18,589	31,474	(6,680)
<b>Total unrestricted funds:</b>	<b>13,069</b>	<b>989,250</b>	<b>823,296</b>	<b>179,023</b>

Core - Thame Dev Fund	7,228	-	1,683	5,545
Core - Project Dev		-	11,514	(11,514)
Core - Comms & Website		-	11,932	(11,932)
Core- Freshwater Network Proj. Dev		-	338	(338)
Core	307,279	17,495	(79,875)	404,649
<b>Total Core:</b>	<b>314,507</b>	<b>17,495</b>	<b>(54,408)</b>	<b>386,410</b>

<b>Total unrestricted funds + Core</b>	<b>327,576</b>	<b>1,006,745</b>	<b>768,888</b>	<b>565,433</b>
<b>Total:</b>	<b>590,687</b>	<b>1,322,813</b>	<b>1,281,511</b>	<b>631,989</b>

