Company registration number: 04496754
Charity registration number: 1094975

Peak District and South Yorkshire Branch of the Campaign to Protect Rural England

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2025

Peak District and South Yorkshire Branch of the Campaign to Protect Rural England

Contents

	Page
Legal and administrative information	1 - 2
Directors' report (incorporating the Trustees' annual report)	3 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the accounts	13 - 17

Peak District and South Yorkshire Branch of the Campaign to Protect Rural England

Legal and administrative information
For the year ended 31 December 2025

Full name
Peak District and South Yorkshire Branch of the Campaign to Protect Rural England

Other names by which the charity is known
Friends of the Peak District
CPRE South Yorkshire

Registered Charity Number
1094975

Registered Company Number
04496754

Registered Address
Victoria Hall
37 Stafford Road
Sheffield
S2 2SF

President	Dame Fiona Reynolds	
Vice President	*currently vacant*	
Ambassadors	Mark Cocker	
	Helen Mort	
Board of Trustees		
Chair	*Currently Vacant*	
Vice Chair	Les Sturch	
Honorary Treasurer	Eugene Walker	
Other Trustees	Faith Johnson	(Resigned 6 February 2025)
	David Holmes	
	Richard Mills	
	Corinna Lincoln	
	Katharine Netherton	(appointed 24 April 2026)

Peak District and South Yorkshire Branch of the Campaign to Protect Rural England

Legal and administrative information
For the year ended 31 December 2025

Branch Staff

Ian Thompson	Chief Executive Officer
Rebecca Simpson	Communications Officer
Tony Wallace	Planning Officer
Susan Belt	Administration and Finance Officer (until Aug 2025)
Petra Rigelsford	Office Manager (from Oct 2025)

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Bankers

CAF (Charities Aid Foundation)
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

HSBC
Fargate Branch
2 Fargate
Sheffield
S1 2JS

Peak District and South Yorkshire Branch of the Campaign to Protect Rural England
Directors' report (incorporating the Trustees' annual report)
For the year ended 31 December 2025

The Directors, who are also Trustees of the charity, submit their annual report and the financial statements for the year ended 31 December 2025.

The Trustees confirm that the annual report and financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statements of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, governance and management

Peak District and South Yorkshire Branch of the Campaign to Protect Rural England ("The Branch") is a company limited by guarantee and a registered charity with the Charities Commission. The business of the Branch is managed by the Board of Trustees according to the powers set out in the Memorandum and Articles of Association (adopted in 2013).

The Board meets every 3 months and there are sub-committees formed as required. The Branch employs several part-time members of staff, including the Chief Executive, who manages the day-to-day work of the organisation and has trustee approved delegated authority for operational matters including finance, employment, campaigning activity, engagement and fundraising.

Appointment of Trustees

Trustees are appointed by the members of the charity for a minimum of three years. At every annual general meeting all Trustees who have completed a three-year term shall retire from office but are eligible for re-election subject to a maximum of three consecutive terms in office.

Trustee Induction and Training

New trustees receive an 'onboarding pack' containing several documents related to their role (including Memorandum, Articles, conflict of interest, expenses etc.). They also undergo an orientation day with the CEO to brief them on their legal obligations under charity and company law and to discuss the annual and five-year strategy, current campaigns, committee structure, meetings, staff and the last annual accounts and report.

Conflicts of interest

None of our trustees receive remuneration or other benefit from their work with the charity. Upon appointment to the Board any potential conflict of interest with any individual or organisation must be disclosed. Before each Board Meeting all trustees are requested to declare any conflict of interest with any agenda item.

Ambassadors, Vice President and President

The charity currently has (poet and author) Helen Mort as ambassadors. Our Vice President post is currently vacant. Our President is Dame Fiona Reynolds DBE.

Regional and National CPRE Representation

A Trustee attends regular 'Assemble' meetings with National CPRE. Until December 2024 we sub-let desk space in our office to National CPRE and benefit from the cross-pollination of having National CPRE staff working alongside us regularly.

The charity is a branch of the national charity Campaign to Protect Rural England, also known as "CPRE The countryside charity". The CPRE network operates as a network of over 35 branches, and the chairs of the branches hold voting rights to this centre network. The branding and core purposes are shared across the network.

Campaign for National Parks / Friends of the Peak District

As well as being CPRE Peak District and South Yorkshire the charity is 'double-hatted' in that it represents the Campaign for National Parks in the Peak District National Park. In our dealings with the Peak District National Park Authority in this specific role we are known as Friends of the Peak District. We ceased to offer a separate membership for Friends of the Peak District in 2021 because of the cost and administrative complexities.

Objectives and activities

The principal activity of the charity is to promote and encourage for the benefit of the public the improvement and protection of the English countryside and in particular the area within the branch boundaries and its towns and villages and the better development of the rural environment.

The activity pillars within the current five-year strategy (which is employed to achieve the charity's objectives and activities) are:

Tackle the Climate Emergency
Connect People and Countryside
Promote Rural Life
Empower Communities
Grow Our Capacity

The campaigning (see later) that the charity undertook in this reporting period were carried out within the context of these pillars.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and performance

Our major work strands over the reporting period have been involvement in the significant number of plans for solar energy sites in our area, understanding the impact of the proposed Peak Cluster project, and participation in scrutiny of the Plans for Sheffield and for the National Park.

Planning and Campaigning Work

Resources and Use of the Website

As we no longer have a large office team employed 5 days a week, a more resource efficient way of us being involved in many of our planning and campaigning activity is to use our website as a portal for explaining the key issues and signposting residents to support and resources.

Over the reporting period we have added a significant amount of resources to the website and encourage all our members and the public to visit it.

Planning Applications

We continue to monitor and or be involved in hundreds of planning applications per year where resources allow. These range from repurposing of buildings in the National Park to major development sites (for buildings, industry and energy) across our patch.

We have continued our close observation of the proposed development of the Hepworth Site, in the Loxley Valley, and have supported Friends of Loxley Valley campaign group where appropriate.

Local Plans

Over the reporting period we have added a significant amount of support on a range of local issues and Plans to our website.

Sheffield Local Plan examination – we prepared website material and social media posts to raise awareness of the issues, timescales, process and opportunities for representations.

PDNPA Local Plan Consultation

We were fully involved in this and again we posted information to our website as well as attending in-person meetings. We expect the Regulation 19 Consultation to take place in Summer 2026 prior to submission of the Draft Plan to the SoS in late 2026.

Transport

At a local level we continue to be involved with the access and planning matters surrounding Green Lanes (this is possibly our longest running campaign, probably in its 60th+ year now). We are also involved in Glossop Action for Sustainable Travel (GAST), and the various Hope Valley Climate Action (HVCA) projects seeking affordable, sustainable transport in the Hope Valley. Regionally (East Midlands) we monitored the EMCCA Climate Coalition and the Better Buses East Midlands project. We are also represented on the CPRE Network Assembly Transport Group

Energy

The CPRE PDSY area is one that has some of the highest number of plans for solar farms in the UK (and the Battery and Energy Storage Facilities that accompany or are adjacent to large scale solar plans). It has become a very significant issue for the branch. We are heavily involved in applications and proposals across our area as well as monitoring the snail-paced policies on the roll out of solar farms from central government.

Peak Cluster

Regular engagement and consultation occurring (since mid-2025) on the nationally significant infrastructure project that is 'Peak Cluster' (*the proposed pipeline to remove CO2 from 3 quarries and 1 cement production plant in / near the Peak District National Park and pipe it to the Wirral and then below the Irish Sea to be stored in the seabed cavities that were created in the ((now decommissioned)) Morecambe Bay gas field*).

We attended drop-in sessions in the Hope Valley and have had 1:1 meetings with the PC team.

This is a very complex case in terms of the drivers, viability for Breedon's (current operators of the enormous quarry in Hope), and arguments for doing something in the UK to cut emissions from cement manufacturing but clear that harm will result to the first purpose of the National Park. It is also not clear if the carbon capture will directly lead to a significant prolonging of the limestone quarry and lime and cement factories life and increase in its environmental impact. Likely that significant electricity infrastructure would be needed to provide the substantial increase in power needed and it is unlikely that the NSIP and related DCO and impact assessments will provide much detail on these, it being likely to be left to the national grid / electricity providers to prepare and submit proposals.

At the time of writing, we are working towards a position but this may need to be a holding one until more is known. There is a paucity of the key data and information on the project needed for the likes of CPRE to form a position. We are very aware of the support and opposition to the project locally, regionally and nationally.

Quarrying

We are involved in assessing and responding to the Hope Breedon's Limestone Quarry planning application for an increase to the extent of the quarry. The proposals claim to allow cement production to continue until 2042. Albeit this is likely to be at current production rates (which are around 60-70% of possible). There are obvious linkages between this application and the Peak Cluster project.

Centenary

The centenary celebrations and activities of the charity (which was founded in Sheffield on 7 May 1924) were planned to be a yearlong – and continued into May 2025.

Centenary Events and Activity for 2025 (and attendance or participation figures where applicable)

2025

- March 2025 - 100 trees planted
- 14th March - Ethel, the biography/Helen Mort talk at Keswick Festival - 55
- 26th March – Lord Mayor of Sheffield joined Centenary Tree Planting – 5

Despite significant efforts from the staff and a range of fundraising events the centenary year didn't deliver the financial boost we had hoped for.

'Ethel Trees'

In celebration of our centenary, we joined forces with the Eastern Moors Partnership to restore and enhance upland habitats in the Peak District – an area we've been committed to protecting since our founding.

To mark 100 years of countryside care, we successfully planted 100 native trees across the Eastern and Burbage Moors in March 2025. From blanket bogs and hay meadows to grassland and moorland, these Sites of Special Scientific Interest are vital habitats for wildlife. Through planting and protecting native species such as Rowan, Hawthorn, and Sessile Oak, we are creating wildlife corridors between existing woodlands, increasing biodiversity and ensuring that we will retain iconic moorland trees for future generations to enjoy.

This initiative celebrates the legacy of our founder, Ethel Haythornthwaite, whose pioneering efforts were instrumental in the designation of the Peak District National Park. In doing so, she safeguarded the Peak District from harmful development, including plans to build swathes of houses across these moorlands which surround Sheffield.

Peak District Boundary Walk (PDBW)

The PDBW is a walk that was conceived and launched by the charity and it continues to grow in popularity. We published the reprint of the guidebook in this reporting period (which was published by a local publisher and is retailed via an e-commerce platform by the publisher with the charity receiving a share of the profit).

The 'Ethel's'

The 'Ethel's' was an idea of Doug Colton during the pandemic. He mapped the 95 high points of the National Park and South Yorkshire and named them after the founder of the charity and then went on to design and launch a tick-list app of the hills for walkers. The app has brought significant interest to the charity, and we are very grateful to Doug Colton for all that he has done. There have been approximately 70,000 downloads of the app since its creation in 2021.

Ethel Haythornthwaite Biography

After a selection process the author and poet Helen Mort was commissioned to write the biography of the founder of the charity (Ethel Haythornthwaite). The book was released on 7 May 2024 and is retailed via an e-commerce platform by the publisher with the charity receiving a share of the profit.

Haythornthwaite Wood

Haythornthwaite Wood is a small copse in the village of Dore. Gerald Haythornthwaite purchased a 99 year lease on the wood and there are memorial stones therein to mark the contribution to local landscape protection that he and his wife (Ethel – our founder) made. National CPRE (via their 'Hedgerow Heroes' fund) and Dore Village Society have both kindly financially supported our work to reinvigorate the Wood and the surrounding wall and hedgerow. There is an engagement programme with Dore Village Society being arranged for the next few years in the wood.

Social Media Reach in 2025

- Our posts and stories on Facebook had 146.6k views
- We had 2,261 content interactions on Facebook - which is the number of likes or reactions, saves, comments, shares and replies on our content (such as posts, stories, reels, videos)
- Our posts and stories on Instagram reached 21.7k
- Over 33,385 page views on the website

Volunteers

The charity continues to receive support in several aspects of our work from volunteers – these are an intrinsic part of the charity. Additionally, we have University of Sheffield Planning Students volunteering with us on planning issues. We also have volunteers involved in campaigning, administration and access. Anne Robinson volunteers nigh on full-time and is our highly regarded transport campaigns lead.

Across all aspects of volunteering (including trustees) the charity receives approximately 150 days of volunteer support per year.

Trustees

We are very grateful for the 9 years of service as a trustee that Faith Johnson gave to the charity. Faith stood down in 2025.

The trustees welcomed Kat Netherton to the Board in 2026. Kat is a distant relative of Ethel Haythornthwaite.

David Wilson Legacy

On 23 December 2025 we received the final part of the legacy from the Estate of the Late David Wilson. We are very grateful for the sum of £63,156.

Resources

The over-arching short-term goal of the board and CEO is to ensure the viability of the charity going forward. At the March 2025 board meeting the Trustees agreed to undertake a series of cost saving reviews around staffing levels and hours and premises costs.

During the first half of 2025 this review led to the overhauling and rescheduling of staff resources. The total paid 'staff days per week' were reduced from 13 to 6.5. Less staff in on less days per week then brought the viability of the existing large office space in to question. We have negotiated a move to a smaller office with our landlord (Sheffield Rotherham Wildlife Trust) from June 2026. This will realise a saving (via reduction in rent) of about £15,000.

During the review Susan Belt opted to take redundancy. Susan had been the membership and administration lead for the charity for over 15 years. We thank Susan for her work and wish her well in her retirement.

The charity has for a long time struggled with the imbalance of doing an awful lot of important and necessary work with very little *actual* resources. Our members and the wider public are understandably very concerned about issues like the Sheffield and National Park Plans, the complexity of the Peak Cluster project and the significant impact of the roll out of major solar farms. All these issues (and more) places enormous strain on a small team but the planning and campaigning work rarely ever receives donations.

AGM 2025

The AGM was held at Norfolk Arms on Wed 26 Nov 2025. The only matter voted on was the reappointment of David Holmes – this was unanimously carried. David now starts his 3rd three yr tenure. 11 people were at the AGM (including reps from Hope Valley Climate Action and British Mountaineering Council) with a further 19 involved digitally.

We gave a short talk on the impact of landscape scale solar panel developments in S Yorkshire. There was a good passage of questions, opinions and ideas afterwards.

The CEO pressed home how unsustainable the model of rescuing the landscape and communities therein from inappropriate development is when over 95% of those asking for professional help and support from CPRE PDSY are neither members nor donors.

Conclusions

2025 was our 101st year protecting the landscapes of the Peak District and South Yorkshire. We want to record our thanks to our hard-working staff and volunteers, and to our Trustees, as well as to all our members, supporters and advocates, without whom we would not be able to undertake our vitally important work.

Financial review

Our total income for the financial year was £106,930 compared with £79,995 in the previous year, which included legacy income of £64,156.

Total expenditure for the financial year was £147,749 compared to £204,599 in the previous year (which included centenary celebrations). The majority of costs are related to staff and office costs, with direct activity costs (campaigning and project costs) varying from year to year.

The overall net movement in funds for the year was a deficit of £40,819 (2024: deficit of £204,599). The unrestricted funds were £600,008 at the beginning of the year and £561,195 at the end of the year.

Reserves Policy

The trustees require that the equivalent of a years planned operational expenditure should be kept in reserve to ensure that the charity could continue to work through a period of unforeseen difficulty. The planned operational expenditure for 2026 is £96,247.

As at 31 December 2025 Free reserves (unrestricted funds excluding fixed assets) were £560,066, which significantly exceeds the reserves target, but only due to the legacy income received in this and the previous year. As noted above the Trustees have agreed that legacy income must be broadly safeguarded for specific agreed projects but have not formally designated any monies towards this in the accounts.

The trustees assess the reserves policy on an annual basis and will do so as part of work on the budget early in the current financial year with a view to ensuring that the charity both protects the legacy and remains viable over the longer term.

Investment Policy

The charity policy is to hold cash reserves rather than an investment portfolio.

Principle Risks

The charity has a risk assessment policy and a live risk register which is maintained by the CEO. The high impact risks include (but are not limited to): multiple paid personnel leaving; litigation by developer/landowner e.g. planning application we've opposed; negative publicity nationally about organisation's work; poor governance from trustees and loss of future legacies. The Board review the risk register annually.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small Company provisions:

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

Approved by the board on 8 June 2026.

Signed on its behalf by:

L Sturch

Les Sturch
Vice Chair

Independent Examiner's report to the Trustees of Peak District and South Yorkshire Branch of the Campaign to Protect Rural England ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Lightfoot

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield

15 June 2026

Peak District and South Yorkshire Branch of the Campaign to Protect Rural England

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	Unrestricted funds £	Restricted funds £	2024 Total £
Income from:							
Donations, grants and legacies		82,139	1,771	83,910	14,788	32,203	46,991
Subscriptions		14,259	-	14,259	14,035	-	14,035
Total donations and legacies	**2a**	96,398	1,771	98,169	28,823	32,203	61,026
Charitable activities	**2b**	1,361	-	1,361	2,704	-	2,704
Other trading activities	**2c**	-	-	-	3,667	-	3,667
Investments	**2d**	7,400	-	7,400	12,598	-	12,598
Total income		**105,159**	**1,771**	**106,930**	**47,792**	**32,203**	**79,995**
Expenditure on:							
Raising funds	**3a**	19,280	51	19,331	28,891	-	28,891
Charitable activities	**3b**	124,692	3,726	128,418	145,709	29,999	175,708
Total expenditure		**143,972**	**3,777**	**147,749**	**174,600**	**29,999**	**204,599**
Net income/(expenditure)		(38,813)	(2,006)	(40,819)	(126,808)	2,204	(124,604)
Transfer between funds	**10**	-	-	-	(2,052)	2,052	-
Net movement in funds		(38,813)	(2,006)	(40,819)	(128,860)	4,256	(124,604)
Reconciliation of funds:							
Total funds brought forward		600,008	10,475	610,483	728,868	6,219	735,087
Total funds carried forward		**561,195**	**8,469**	**569,664**	**600,008**	**10,475**	**610,483**

All of the charitable company's operations are classed as continuing.

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

Peak District and South Yorkshire Branch of the Campaign to Protect Rural England

Balance Sheet
As at 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	**7**	1,129	5,151
Total fixed assets		1,129	5,151
Current assets			
Debtors	**8**	5,467	11,764
Cash at bank and in hand		564,643	596,292
Total current assets		570,110	608,056
Creditors: amounts falling due within one year	**9**	(1,575)	(2,724)
Net current assets		568,535	605,332
Total assets less current liabilities		569,664	610,483
Creditors: amounts falling due after one year		-	-
Total net assets		**569,664**	**610,483**
Represented By			
FUNDS			
Unrestricted income fund		561,195	600,008
Restricted fund income	**10**	8,469	10,475
Total charity funds	**11**	**569,664**	**610,483**

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 8 June 2026.

Signed on its behalf by:

L Sturch

Les Sturch
Vice Chair

Peak District and South Yorkshire Branch of the Campaign to Protect Rural England
Notes to the Accounts
for the year ended 31 December 2025

1 Accounting Policies

(a) Basis of preparation

Peak District and South Yorkshire Branch of the Campaign to Protect Rural England is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

(b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Legacy income is recognised at the earlier of receipt of any monies or on receipt of the estate accounts, when the amount due to the organisation can be quantified.

Subscription income for CPRE membership and FOPD membership is treated as a donation and recognised as income on receipt in the year it becomes due.

Income from local government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not

Investment income is included when receivable.

(c) Expenditure and liabilities

Expenditure is recognised where an there is a legal or constructive obligation to pay a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is reported gross of irrecoverable VAT.

Expenditure is either directly allocated to funds, or apportioned to the applicable funds on a line by line basis, based on staff time and use of office.

(d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Any assets purchased below £500 are written off at the time of purchase. Depreciation is provided at rates calculated to write off cost of those assets , less their residual value, over their expected useful lives on the following basis:
Equipment - 25%

(e) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are either donations which the donor has specified are to be solely used for particular areas of the charity's work or grant income sought for specified activities.

(f) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(g) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

(h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(i) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(j) Operating lease rentals

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The trustees have plans in place to address the budgeted deficits by significant fundraising and controlling costs.

2 Analysis of income

	Unrestricted Funds £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Restricted Funds £	2024 Total £
2a Income from donations, grants and legacies						
Donations	17,983	1,771	19,754	13,237	32,203	45,440
Legacies	64,156	-	64,156	1,551	-	1,551
Subscriptions	14,259	-	14,259	14,035	-	14,035
	96,398	1,771	98,169	28,823	32,203	61,026
2b Income from charitable activities						
Events income	-	-	-	164	-	164
Book income	1,361	-	1,361	2,540	-	2,540
	1,361	-	1,361	2,704	-	2,704
2c Income from other trading activities						
Rental income	-	-	-	3,667	-	3,667
	-	-	-	3,667	-	3,667
2d Investment income						
Bank interest	7,400	-	7,400	12,598	-	12,598
	7,400	-	7,400	12,598	-	12,598

3 Analysis of expenditure

3a Raising funds

	Unrestricted Funds £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Restricted Funds £	2024 Total £
Staff costs	5,213	-	5,213	5,527	-	5,527
Consultancy	13,920	-	13,920	23,184	-	23,184
Bank and online processing charges	147	51	198	180	-	180
	19,280	51	19,331	28,891	-	28,891

3b Charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Restricted Funds £	2024 Total £
Campaigning costs	-	-	-	1,650	19,230	20,880
Boundary walk costs	-	-	-	145	-	145
Centenary celebration	947	3,533	4,480	4,940	6,351	11,291
Biography costs	-	-	-	9,000	-	9,000
Other project costs	50	193	243	-	2,137	2,137
Staff costs (salaries)	79,646	-	79,646	86,142	-	86,142
Staff costs (consultancy)	1,400	-	1,400	1,190	2,281	3,471
Other staff costs (including expenses, payroll fees and training)	1,949	-	1,949	537	-	537
Office costs	7,201	-	7,201	7,592	-	7,592
Other costs	1,046	-	1,046	2,096	-	2,096
Premises/utilities	22,986	-	22,986	23,738	-	23,738
Promotion costs	-	-	-	223	-	223
Depreciation	4,022	-	4,022	4,022	-	4,022
Legal and professional fees	3,676	-	3,676	3,676	-	3,676
Governance costs	1,769	-	1,769	758	-	758
	124,692	3,726	128,418	145,709	29,999	175,708

4 Fees paid to the independent examiner's organisation

	2025 £	2024 £
Independent examination fee - included within governance costs	858	741
Other fees payable to independent examiner's organisation for :		
Taxation services	189	-
Other services	378	243
	567	243

5 Staff costs and numbers

	2025 £	2024 £
Salaries	72,020	84,400
Employer's NI	8,197	7,867
Employer's allowance	(6,001)	(5,000)
Employer's pension contributions	3,685	4,402
Redundancy	6,958	-
	84,859	91,669
Split of salaries by activity:		
Raising funds	5,213	5,527
Charitable activities	70,190	75,847
Governance costs (included within staff costs in note 3b)	9,456	10,295
	84,859	91,669
Average number of employees	2.7	3.0

No employee received employee benefits (excluding employer pension costs) of more than £60,000 in either year.

6 Trustees remuneration, benefits and expenses and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment with the charity in the year. No trustees were re-imbursed travel expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

The charity paid for the trustees and staff christmas dinner, costing £272 (2024: £nil).

The key management personnel comprise the trustees and the chief executive officer. Total employee benefits of the key management personnel was £54,793 (2024: £60,252) (including employer pension costs).

7 Tangible fixed assets

	Equipment	Total
	£	£
Cost		
As at 1 January 2025	16,090	16,090
As at 31 December 2025	16,090	16,090
Depreciation		
As at 1 January 2025	10,939	10,939
Charge this period	4,022	4,022
As at 31 December 2025	14,961	14,961
Net book value		
As at 31 December 2025	**1,129**	**1,129**
As at 31 December 2024	5,151	5,151

8 Debtors

	2025	2024
	£	**£**
Trade debtors	4,030	6,783
Tax recoverable on gift aid donations	-	3,558
Prepayments	1,437	1,423
	5,467	11,764

9 Creditors: amounts falling due within one year

	2025	**2024**
	£	**£**
Trade creditors	528	1,602
Accruals	1,047	741
Other creditors	-	381
	1,575	2,724

10 Restricted funds

	Balance b/fwd	Income	Expenditure	Transfers	Balance c/fwd
	£	£	£	£	£
Green Belt	2,204	-	-	-	2,204
Haythornthwaite Wood	6,458	-	(193)	-	6,265
Centenary Tree fund	1,813	1,771	(3,584)	-	-
	10,475	1,771	(3,777)	-	8,469

Green Belt: Member and public appeal for funds to assist our work to protect green belt in the Branch area.

Haythornthwaite Wood: Money raised to improve the wood.

Centenary Tree fund: Donations received towards the Centenary milestone celebration, to plant 100 trees in the beautiful moorlands that surround Sheffield.

Prior year comparison	*Balance b/fwd*	*Income*	*Expenditure*	*Transfers*	*Balance c/fwd*
	£	*£*	*£*	*£*	*£*
Challenge Road Building	*(6,861)*	*24,039*	*(19,230)*	*2,052*	*-*
Green Belt	*2,204*	*-*	*-*	*-*	*2,204*
Haythornthwaite Wood	*10,876*	*-*	*(4,418)*	*-*	*6,458*
Centenary celebrations	*-*	*6,351*	*(6,351)*	*-*	*-*
Centenary Tree fund	*-*	*1,813*	*-*	*-*	*1,813*
	6,219	***32,203***	***(29,999)***	***2,052***	***10,475***

11 Split of net assets by fund

	Unrestricted Funds	Restricted Funds	2025 Total	Unrestricted Funds	Restricted Funds	2024 Total
	£	£	£	£	£	£
Tangible fixed assets	1,129	-	1,129	5,151	-	5,151
Net current assets	560,066	8,469	568,535	594,857	10,475	605,332
	561,195	8,469	569,664	600,008	10,475	610,483

12 Operating lease commitments

At the year end the charity was committed to making the following payments under operating leases as follows:

	2025	2024
	£	£
Operating lease payments:		
Within 1 year	11,533	11,679
Within 2 to 5 years	-	90
	11,533	11,769

13 Related party transactions

There were no other related party transactions, other than those included in note 6.

14 Contingent asset

The charity has been notified of 3 legacies due which have not been received or the estate accounts finalised by the year end.

Final distributions are due when the estate accounts have been finalised - in accordance with the accounting policy, no provision for the above legacies have been made in the accounts.