

Company Registration Number - CE004500

The Charity Registration Number is :- 1163873

River Holme Connections

Report and Accounts

31st December 2021

## **River Holme Connections**

Company Registration Number - CE004500

### **Trustees' Annual Report for the year ended 31 December 2021**

The Trustees present their Report and Accounts for the year ended 31 December 2020, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- River Holme Connections.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1163873.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as an unlimited company registered, under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

##### **The principal operating address, telephone number, email and web addresses of the charity are:-**

Unit 4 Honley Business Hub  
13/15 Westgate, Honley  
West Yorkshire, HD9 6AA  
Telephone 01484 661756

Email Address [admin@riverholmeconnections.org](mailto:admin@riverholmeconnections.org) Web address [www.riverholmeconnections.org](http://www.riverholmeconnections.org)

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

##### **The Trustees in office on the date the report was approved were:-**

A Barraclough  
M Williams  
C Ash  
R Ashley  
P King  
M Dolton  
S Lee-Richards

At the Trustee Board Meeting held 2021 L Russell retired as a trustee.

## **River Holme Connections**

Company Registration Number - CE004500

### **Trustees' Annual Report for the year ended 31 December 2021**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

River Holme Connections has two objects: (1) To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment of the River Holme corridor and the surrounding area. (2) To advance the education of the public in the conservation, protection and improvement of the physical and natural environment of the River Holme corridor and the surrounding area. The charity can also carry out such charitable works as are in accordance with the approved objects set out in section 33(2) of the landfill tax regulations 1996 (amended).

##### ***The main activities undertaken in relation to those purposes during the year.***

The principal activities undertaken by River Holme Connections were: (1) Practical environmental improvements. (2) Educational activities concerning the environment. (3) Contract work with local businesses to improve the riverside environment.

##### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

##### **The main achievements and performance of the charity during the year.**

On-going work to control and reduce the incidence of non-native invasive species, such as Japanese knotweed (18.5 Km of river treated), Himalayan balsam etc. Completed one capital project at Thongsbridge that enhanced the river environment, created a new leisure area and improved access to the river Holme. Continued the Year in Industry student placement programme which will recruit its third member in June 2022. Re-purposed Walks and Talks programme to virtual events because of Covid19 restrictions.

##### ***Fundraising activities during the year.***

The charity raises funds through: (1) The application to charitable trusts for funding. (2) The securing of donations for the treatment of invasive species, such as Japanese knotweed. (3) Grants to plant trees and hedges. (4) Grant and donations to improve habitats and increase biodiversity.

## **River Holme Connections**

Company Registration Number - CE004500

### **Trustees' Annual Report for the year ended 31 December 2021**

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

Funds were secured in 2021 for a public consultation exercise to choose a new logo for the Riverside Way. A major fund-raising exercise was started in 2021 to remediate the path, upgrade access and raise awareness of its existence among the general public. Fundraising will continue in 2022, with a planned start date for the work in the summer. While it was not possible to run educational events as planned, all primary schools in the catchment were provided with river-related resources for use by teaching staff. A well-attended series of artistic events centred on the river and connecting with nature was held at a community centre in a deprived area of Huddersfield.

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

Japanese knotweed treatment has improved water quality and biodiversity through re-planting with native species. Tree and hedge planting projects undertaken on five sites contributed to natural flood management and carbon sequestration. Funding was secured for a further two major tree and hedge planting projects which will be completed by the end of March 2021. The citizen science programme has been expanded, with increased water quality monitoring by groups of volunteers.

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

New trustees are recruited and co-opted onto the board by the existing Trustees. The Trustees have an on-going commitment to seeking out individuals who could strengthen the Board and bring complementary skills to the team. A basic skills audit of the Trustees is undertaken on an annual basis, in order to match the existing skills of Trustees against the needs of the charity.

Prospective new Trustees are given an introduction to the aims and objectives of the charity by the Chair of the Board and attend a Board meeting as observers before becoming Trustees. After joining the Board, new Trustees receive training on the role and responsibilities of Trustees, delivered by the Company Secretary. They also meet with the Company Secretary for a detailed discussion of the charity's activities. The training needs of Trustees are continually evaluated by the Board.

## River Holme Connections

Company Registration Number - CE004500

### Trustees' Annual Report for the year ended 31 December 2021

#### Financial review

##### *The charity's financial position at the end of the year ended 31 December 2021*

The financial position of the charity at 31 December 2021 and comparatives for the prior period, as more fully details in the accounts, can be summarised as follows:-

	2021 £	2020 £
Net income	20,846	42,711
Unrestricted Revenue Funds available for the general purposes of the charity	(29,132)	36,782
Restricted Revenue Funds	49,978	101,801
Total Funds	20,846	138,583

##### *Financial review of the position at the reporting date, 31 December 2021*

The trustees consider the financial performance by the charity during the year to have been satisfactory, in that: (1) Sufficient money was obtained to the obligations of the charity to its funders. (2) Adequate unrestricted funds are available to enable River Holme Connections to take advantage of new opportunities.

##### *Policies on reserves.*

The level of reserves is subject to annual review. River Holme Connections ensures that it has sufficient reserves available to cover the core budget and river stewardship costs of the charity for three months. This is in event of the charity needing to cease to be a going concern.

##### *Availability and adequacy of assets of each of the funds*

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### Details of The Independent Examiner

Pierrepont Accountants

Member of Chartered Management Accountants

Millfields House  
Huddersfield Road  
Holmfirth  
West Yorkshire  
HD9 3JL

## **River Holme Connections**

Company Registration Number - CE004500

### **Trustees' Annual Report for the year ended 31 December 2021**

#### **Statement of the Directors Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

## **River Holme Connections**

Company Registration Number - CE004500

### **Trustees' Annual Report for the year ended 31 December 2021**

#### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 9 to 26

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 5th April 2022.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke, followed by a small dash.

M WILLIAMS  
Director and Trustee

## **River Holme Connections**

### **Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 December 2021**

I report on the financial statements of River Holme Connections for the year ended 31 December 2021, as set out on pages 9 to 26, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 19, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.



## River Holme Connections

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

**Signed:-**

Pierrepont Accountants - Independent Examiner

Chartered Management Accountants

Millfields House  
Huddersfield Road  
Holmfirth  
West Yorkshire  
HD9 3JL

This report was signed on 31 March 2022

**River Holme Connections - Statement of Financial Activities for the year ended 31 December 2021**

***Statement of Financial Activities for the year ended 31 December 2021***

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
<b>Income &amp; Endowments from:</b>					
Charitable activities	A2	44,519	192,828	237,347	148,601
Other trading activities	A3	(20)	-	(20)	3,030
Investments	A4	-	-	-	390
<b>Total income</b>	<b>A</b>	<b>44,499</b>	<b>192,828</b>	<b>237,327</b>	<b>152,021</b>
<b>Expenditure on:</b>					
Charitable activities	B2	73,631	142,850	216,481	109,310
<b>Total expenditure</b>	<b>B</b>	<b>73,631</b>	<b>142,850</b>	<b>216,481</b>	<b>109,310</b>
<b>Net income for the year</b>		<b>(29,132)</b>	<b>49,978</b>	<b>20,846</b>	<b>42,711</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(29,132)</b>	<b>49,978</b>	<b>20,846</b>	<b>42,711</b>
<b>Net movement in funds</b>		<b>(29,132)</b>	<b>49,978</b>	<b>20,846</b>	<b>42,711</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		36,781	101,802	138,583	95,872
<b>Total funds carried forward</b>		<b>7,649</b>	<b>151,780</b>	<b>159,429</b>	<b>138,583</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

**The notes attached on pages 15 to 26 form an integral part of these accounts.**

**River Holme Connections - Statement of Financial Activities for the year ended 31 December 2021**

**River Holme Connections - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	-	-	-
Charitable activities	A2	73,575	75,026	148,601
Other trading activities	A3	3,030	-	3,030
Investments	A4	390	-	390
Other	A5	-	-	-
<b>Total income</b>	<b>A</b>	<b>76,995</b>	<b>75,026</b>	<b>152,021</b>
<b>Expenditure on:</b>				
Charitable activities	B2	38,647	70,663	109,310
<b>Total expenditure</b>	<b>B</b>	<b>38,647</b>	<b>70,663</b>	<b>109,310</b>
<b>Net income for the year</b>		<b>38,348</b>	<b>4,363</b>	<b>42,711</b>
<b>Transfers between funds</b>	<b>C</b>	<b>(5,733)</b>	<b>5,733</b>	<b>-</b>
<b>Net income after transfers</b>		<b>32,615</b>	<b>10,096</b>	<b>42,711</b>
<b>Net movement in funds</b>		<b>32,615</b>	<b>10,096</b>	<b>42,711</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>		<b>4,166</b>	<b>91,706</b>	<b>95,872</b>
<b>Total funds carried forward</b>		<b>36,781</b>	<b>101,802</b>	<b>138,583</b>

**All activities derive from continuing operations**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

**The notes attached on pages 15 to 26 form an integral part of these accounts.**

**River Holme Connections - Statement of Financial Activities for the year ended 31 December 2021**

**River Holme Connections - Resources applied in the year ended 31 December 2021 towards fixed assets for Charity use:-**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	20,846	42,711
Resources applied on functional fixed assets	(4,108)	(851)
Resources applied on Intangible assets	-	-
<b>Net resources available to fund charitable activities</b>	<b>16,738</b>	<b>41,860</b>

The notes attached on pages 15 to 26 form an integral part of these accounts.

**River Holme Connections - Statement of Financial Activities for the year ended 31 December 2021**

**Movements in revenue and capital funds for the year ended 31 December 2021**

**Revenue accumulated funds**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Last year Total Funds 2020 £</b>
Accumulated funds brought forward	36,781	101,802	138,583	<b>95,872</b>
Recognised gains and losses before transfers	<u>(29,132)</u>	<u>49,978</u>	<u>20,846</u>	<u>42,711</u>
	<b>7,649</b>	<b>151,780</b>	<b>159,429</b>	<b>138,583</b>
(From)/To unrestricted revenue funds			-	-
<b>Closing revenue funds</b>	<u><b>7,649</b></u>	<u><b>151,780</b></u>	<u><b>159,429</b></u>	<u><b>138,583</b></u>

**Summary of funds**

	<b>Unrestricted and Designated funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Last Year Total Funds 2020 £</b>
Revenue accumulated funds	7,649	151,780	<b>159,429</b>	138,583

**The notes attached on pages 15 to 26 form an integral part of these accounts.**

**River Holme Connections - Statement of Financial Activities for the year ended 31 December 2021**

**River Holme Connections  
Income and Expenditure Account for the year ended 31 December 2021 as required by the Companies Act 2006**

	2021 £	2020 £
<b><i>Income</i></b>		
Income from operations	237,327	151,631
Realised Gains on the disposal of investments	-	
Investment income		
Income from investments, other than interest receivable		390
<b>Gross income in the year before exceptional items</b>	<b>237,327</b>	<b>152,021</b>
<b>Gross income in the year including exceptional items</b>	<b>237,327</b>	<b>152,021</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	211,618	105,817
Depreciation and amortisation	4,863	3,493
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>216,481</b>	<b>109,310</b>
<b>Net income before tax in the financial year</b>	<b>20,846</b>	<b>42,711</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>20,846</b>	<b>42,711</b>
<b>Retained surplus for the financial year</b>	<b>20,846</b>	<b>42,711</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 15 to 26 form an integral part of these accounts.**

# **River Holme Connections - Balance Sheet as at 31 December 2021**

	SORP		2021	2020
	Note	Ref	£	£
<b>Fixed assets</b>	A			
Intangible assets	10	A1	625	937
Tangible assets	11	A2	7,831	8,273
<b>Total fixed assets</b>			<u>8,456</u>	<u>9,210</u>
<b>Current assets</b>	B			
Debtors	12	B2	10,226	13,569
Cash at bank and in hand		B4	166,437	141,884
<b>Total current assets</b>			<u>176,663</u>	<u>155,453</u>
<b>Creditors: amounts falling due within one year</b>	13	C1	<u>(25,690)</u>	<u>(26,080)</u>
<b>Net current assets</b>			150,973	129,373
<b>The total net assets of the charity</b>			<u><b>159,429</b></u>	<u><b>138,583</b></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>				
Restricted Revenue Funds	16	D2	151,780	101,802
			151,780	101,802
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	16	D3	7,649	36,781
			7,649	36,781
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u><b>159,429</b></u>	<u><b>138,583</b></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



**M WILLIAMS**

Trustee

Approved by the board of trustees on 5th April 2022

**The notes attached on pages 15 to 26 form an integral part of these accounts.**

## River Holme Connections

### Notes to the Accounts for the year ended 31 December 2021

#### 1 Accounting policies

##### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Risks and future assumptions**

The charity is a public benefit entity.

A risk assessment is carried out by the Trustees at each quarterly meeting. The risk assessment identifies the major risks faced by the charitable company and reviews the systems and procedures in place to manage those risks. A day is devoted in Autumn each year to develop a strategy and business plan for the forthcoming year.

##### *Policies relating to expenditure on goods and services provided to the charity.*

##### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

##### *Policies relating to assets, liabilities and provisions and other matters.*

##### **Cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

##### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The charity receives no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.



## River Holme Connections

### Notes to the Accounts for the year ended 31 December 2021

#### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### 4 Significance of financial instruments to the charity's position

A loan of £25000 was provided to the charity for purposes of fully funding a full time river steward for two years, or until the project had broken even. The loan was provided free of interest and with no repayment schedule.

#### 5 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	4,550	3,180
Pension costs	1,011	976

#### 6 The contribution of volunteers

Covid-19 restrictions reduced the number of volunteering opportunities for most of the year, but just under 2000 hours of practical tasks were undertaken, plus over 200 hours of trustee input at operational and strategic levels. Volunteers received support during the lockdown periods and were offered free equipment to enable them to undertake practical tasks on their own. They were also encouraged to contribute material to the RHC website.

#### 7 Staff costs and emoluments

<b>Salary costs</b>	<b>2021</b>	<b>2,020</b>
	£	£
Gross Salaries excluding trustees and key management personnel	52,235	48,248
Employer's National Insurance for all staff	-	892
Employer's operating costs of defined contribution pension schemes	1,011	976
<b>Total salaries, wages and related costs</b>	<b>53,246</b>	<b>50,116</b>

The average number of part time staff employed in the year was	2	2
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	2	2

*The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	1	1
Engaged on management and administration	1	1
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>2</b>	<b>2</b>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

## River Holme Connections

### Notes to the Accounts for the year ended 31 December 2021

#### 8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

The charity incurred a liability for pensions of £2,359 during the year. This includes £1,348 of employee contributions recognised as part of the wages expense, and £1,011 of employer contributions recognised as a separate item. Of this a total of £831 relates to pension contributions relating to the river stewardship, and are therefore deemed to be an expense of restricted funds. This consists of £1,108 of employee contributions, and £856 of employer contributions.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Intangible Fixed Assets	2021 £	2020 £
<b>Goodwill:</b>		
<b>Cost</b>		
At 1 January 2021	1,563	1,563
Additions	-	
<b>At 31 December 2021</b>	<b>1,563</b>	<b>1,563</b>
<b>Amortisation</b>		
At 1 January 2021	625	313
Provided during the year	313	313
<b>At 31 December 2021</b>	<b>938</b>	<b>626</b>
<b>Net book value</b>	<b>625</b>	<b>937</b>

Website development costs are being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

## River Holme Connections

### Notes to the Accounts for the year ended 31 December 2021

#### 11 Tangible fixed assets

<i>Current Year</i>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	£	£
<b>Cost</b>		
At 1 January 2021	18,440	18,440
Additions	4,108	4,108
<b>At 31 December 2021</b>	<b>22,548</b>	<b>22,548</b>
<b>Depreciation</b>		
At 1 January 2021	10,167	10,167
Charge for the year	4,550	4,550
<b>At 31 December 2021</b>	<b>14,717</b>	<b>14,717</b>
<b>Net book value</b>		
<b>At 31 December 2021</b>	<b>7,831</b>	<b>7,831</b>
<b>At 31 December 2020</b>	<b>8,273</b>	<b>8,273</b>

  

<i>Prior Year</i>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	£	£
<b>Cost</b>		
01 January 2020	17,589	17,589
Additions	851	851
<b>01 January 2021</b>	<b>18,440</b>	<b>18,440</b>
<b>Depreciation</b>		
01 January 2020	6,987	6,987
Charge for the year	3,180	3,180
<b>01 January 2021</b>	<b>10,167</b>	<b>10,167</b>
<b>Net book value</b>		
<b>01 January 2021</b>	<b>8,273</b>	<b>8,273</b>
<b>02 January 2020</b>	<b>10,602</b>	<b>10,602</b>

  

<b>12 Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
Prepayments and accrued income	8,080	13,497
Other debtors	2,146	72
	<b>10,226</b>	<b>13,569</b>

## River Holme Connections

### Notes to the Accounts for the year ended 31 December 2021

#### 13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	690	1,080
PAYE, NIC VAT and other taxes	-	-
Other creditors	25,000	25,000
	<b>25,690</b>	<b>26,080</b>

#### 14 Income and Expenditure account summary

	2021 £	2020 £
At 1 January 2021	138,584	95,873
Surplus after tax for the year	20,846	42,711
At 31 December 2021	<b>159,429</b>	<b>138,584</b>

#### 15 Particulars of how particular funds are represented by assets and liabilities

##### At 31 December 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Intangible Assets	625	-	-	625
Tangible Fixed Assets	7,831	-	-	7,831
Current Assets	24,883	-	151,780	176,663
Current Liabilities	(25,690)	-	-	(25,690)
	<b>7,649</b>	<b>-</b>	<b>151,780</b>	<b>159,429</b>

##### At 1 January 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Intangible Assets	937	-	-	937
Tangible Fixed Assets	8,273	-	-	8,273
Current Assets	53,652	-	101,801	155,453
Current Liabilities	(26,080)	-	-	(26,080)
	<b>36,782</b>	<b>-</b>	<b>101,801</b>	<b>138,583</b>

## River Holme Connections

### Notes to the Accounts for the year ended 31 December 2021

#### 16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Fund brought forward from 2020	Movement in funds 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 17 £	See Note 19 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	36,781	(29,132)	-	7,649
<b>Total unrestricted and designated funds</b>	<b>36,781</b>	<b>(29,132)</b>	<b>-</b>	<b>7,649</b>
<b>Restricted funds:-</b>				
Awards for All	4,787	(3,414)	-	1,373
Arnold Clark	-	286	-	286
Bank & Branches	-	6,434	-	6,434
Bright Green	-	948	-	948
Coop Local	-	4,920	-	4,920
CEL Routes	1	(2,130)	-	(2,129)
CEL Sands	6,615	-	-	6,615
CEL Trees	5,670	-	-	5,670
Cummins Community Development	33,212	-	-	33,212
Future Projects	-	5,000	-	5,000
Duck Feeding Area Phase II	-	(6,375)	-	(6,375)
Hirst Brierley	-	1,515	-	1,515
Nineveh	-	2,184	-	2,184
One Community Fund	4,369	1,000	-	5,369
PCLT Holme Improvements	10,532	15,238	-	25,770
River Stewardship	22,536	9,696	-	32,232
River Runs Deep Phase II	-	(429)	-	(429)
Riverside Way	-	4,680	-	4,680
Thongsbridge Wild Space	13,525	(12,092)	-	1,433
WRF	-	23,692	-	23,692
Sundry Other Funds	555	(1,175)	-	(620)
<b>Total restricted funds</b>	<b>101,802</b>	<b>49,978</b>	<b>-</b>	<b>151,780</b>
<b>Total charity funds</b>	<b>138,583</b>	<b>20,846</b>	<b>-</b>	<b>159,429</b>

## River Holme Connections

### Notes to the Accounts for the year ended 31 December 2021

#### 17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	44,499	(73,631)	-	(29,132)
Unrestricted Revaluation Reserve	-	-	-	-
<b>Restricted funds:-</b>				
Awards for All	-	(3,415)	-	(3,415)
Arnold Clark	1,000	(714)	-	286
Bank & Branches	96,461	(90,027)	-	6,434
Bright Green	3,550	(2,602)	-	948
Coop Local	5,070	(149)	-	4,921
CEL Routes	-	(2,130)	-	(2,130)
Duck Feeding Area Phase II	-	(6,375)	-	(6,375)
Future Projects	5,000	-	-	5,000
Hirst Brieley	3,000	(1,485)	-	1,515
Nineveh	2,788	(604)	-	2,184
One Community Fund	1,000	-	-	1,000
PCLT Holme Improvements	17,906	(2,668)	-	15,238
River Stewardship	22,482	(12,786)	-	9,696
River Runs Deep Phase II	1,000	(1,429)	-	(429)
Riverside Way	4,931	(251)	-	4,680
Thongsbridge Wild Space	-	(12,092)	-	(12,092)
WRF	28,291	(4,599)	-	23,692
Sundry other funds	350	(1,455)	-	(1,175)
	<b>237,328</b>	<b>(216,412)</b>	<b>-</b>	<b>20,846</b>

## River Holme Connections

### Notes to the Accounts for the year ended 31 December 2021

#### 18 The purposes for which the funds are

##### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
<b>Restricted funds:-</b>	
River Runs Deep Phase I	The River Runs Deep Phase I reserve was created by a donation from Awards for All and was utilised to develop a bespoke art activity pack for youth leaders working with Thornton Lodge Action Group. The pack activities informed the Five Pathways to Wellbeing to boost nature connection.
Arnold Clark	The Arnold Clark reserve was created by a donation from Arnold Clark and was utilised to purchase wildflower seed, tools and PPE to enable volunteers to work to improve the River Holme catchment.
Bank & Branches	The Banks and Branches reserve was created by a donation from the Environment Agency and was utilised to purchase and plant trees and install livestock fence. This was carried out to help improve water quality and for natural flood management.
Bright Green Community Trust	The Bright Green Community Trust reserve was created by a donation from One Community Foundation and was utilised to plant and purchase native trees / hedge plants.
Coop Local Community Fund	The Co-op Local Community Fund reserve was created by the Co-op Local Community Fund and will be utilised to improve the River Holme and its green spaces for the benefit of local people and wildlife, by carrying out clean-ups, invasive plant control, running an art project and planting wildflowers.
CEL Routes	The CEL Routes reserve was created by a donation from Cobbett Environmental Limited and was utilised to improve access to three areas of the river catchment area by providing signage, and in one case upgrading a footpath and providing a seating area, which meets the CEL Route's qualifying criteria.
Duck Feeding Area Phase II	The Duck Feeding Area Phase II reserve was created from Phase I reserves and was utilised to improve the duck feeding area by installing trenches for a new lighting system.
Future Projects	The Future Projects reserve was created by an individual donation.
Hirst Brierley	The Hirst Brierley reserve was created by a donation from One Community Foundation and was utilised in tree planting, tree scheme maintenance and purchase of native trees / hedge plants.
Nineveh Trust	The Nineveh Trust reserve was created by a donation from The Nineveh Trust and was utilised in purchasing wildlife monitoring equipment and running a number of bioblitz events.
One Community	The One Community reserve was created by a donation from One Community Foundation and will be utilised to advance health and safety of volunteer workers, which meets One Community's qualifying criteria.
PCLT Holme Improvements	The PCLT Holme Improvements reserve was created by a donation from PCLT and will be utilised in general clean-up work throughout the river catchment area, and providing environment restoration through invasive species clearance and replanting with native wildflower, which meets the PCLT Holme Improvements qualifying criteria.
River Stewardship	The River Stewardship reserve is created by public donations from Japanese knotweed treatment programme and staff time from other funding reserves.
River Runs Deep Phase II	The River Runs Deep II reserve was created by a donation from One Community Kirklees General Fund and was utilised by sub-contracting an artist to deliver art sessions at Thornton Action Lodge and purchasing art resources.
Riverside Way	The Riverside Way reserve was created by a donation from the Holme Valley Parish Council and was utilised in community consultations, obtaining landowner information and permissions along the route and purchasing new way markers.
Thongsbridge Wild Space	A new wild area for Thongsbridge Recreation Ground that has created 280m of accessible path, picnic area, wildflower meadow and tree-planting scheme.
White Rose Forest	The White Rose Forest reserve was created by a donation from the White Rose Forest. It was utilised in tree planting, tree scheme maintenance and purchase of native trees / hedge plants and installation of a livestock fence.

#### 19 *Ultimate controlling party*

The charity is under the control of its legal members.

## River Holme Connections

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

	Current year Funds 2021 £	Current year Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Other income and recharges</b>				
Awards for All	-	-		10,000
Arnold Clark	-	1,000	<b>1,000</b>	-
Banks & Branches	-	96,461	<b>96,461</b>	-
Bright Green	-	3,550	<b>3,550</b>	-
Coop Local	-	5,070	<b>5,070</b>	-
CEL Routes	-	-	-	2,550
CEL Trees	-	-	-	6,004
Duck Feeding area Phase II	-	-	-	-
Future Projects	-	5,000	<b>5,000</b>	-
Hirst Brieley	-	3,000	<b>3,000</b>	-
JW Memorial Trees	-	125	<b>125</b>	
Nineveh	-	2,788	<b>2,788</b>	-
One Community Fund	-	1,000	<b>1,000</b>	7,945
PCLT Holme Improvements	-	17,906	<b>17,906</b>	-
River Stewardship	-	22,482	<b>22,482</b>	32,971
River Runs Deep Phase II	-	1,000	<b>1,000</b>	-
Riverside Way	-	4,931	<b>4,931</b>	-
Third Sector Leaders	-	-	-	1,000
Thongsbridge Wild Space	-	-	-	14,206
Thornton Lodge Youth Work	-	225	<b>225</b>	-
WRF	-	28,291	<b>28,291</b>	-
Unrestricted	44,519	-	<b>44,519</b>	73,575
Water Conservators	-	-	-	350
<b>Total Other income and recharges</b>	<b>44,519</b>	<b>192,829</b>	<b>237,348</b>	<b>148,601</b>



## River Holme Connections

### Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

#### 20 Total Income from charitable activities

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income from funders		44,519	192,829	-	148,601
<b>Total from charitable activities</b>	<b>A2</b>	<b>44,519</b>	<b>192,829</b>	<b>-</b>	<b>148,601</b>

#### 21 Income from other, non charitable, trading activities

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Trading activities to raise funds for the charity		-	-	-	-
<b>Total from other activities</b>	<b>A3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 22 Investment income

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable		15	-	15	390
<b>Total investment income</b>	<b>A4</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>390</b>

#### 23 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Subcontract payments		3,593	107,571	111,164	21,528
<b>Total direct spending</b>	<b>B2a</b>	<b>3,593</b>	<b>107,571</b>	<b>111,164</b>	<b>21,528</b>

#### 24 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Reallocated from support costs		-	-	105,317	87,784
<b>Total charitable trading costs</b>	<b>B2b</b>	<b>-</b>	<b>-</b>	<b>105,317</b>	<b>87,784</b>

## River Holme Connections

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

### 25 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Employee costs not included in direct costs</b>				
Other salaries	18,308	33,927	52,235	48,248
Employer's NI - Other salaries	-	-	-	892
Defined contribution pension costs - Other salaries	180	831	1,011	976
Training and welfare - staff	1,444		1,444	3,154
Travel and subsistence - staff	368	409	777	1,337
<b>Premises Expenses</b>				
Rent payable under operating leases	4,030		4,030	4,030
Room Hire			-	-
Cleaning and waste management	53		53	-
Office costs and media	329		329	631
<b>Administrative overheads</b>				
Telephone, fax and internet	1,058		1,058	1,065
Postage	143		143	170
Stationery and printing	1,688	507	2,195	1,454
Membership subscriptions	-		-	25
Equipment expenses	1,425	30,324	31,749	17,703
Software licences and expenses	38		38	56
Advertising and marketing	1,609	189	1,798	2,355
Temps & Recruitment	675	-	675	-
Liability and contents insurance	1,166		1,166	1,298
Sundry expenses	202	16	218	40
Entertainment			-	34
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination or audit fees	690	-	690	690
Other legal and professional	376	469	845	130
<b>Financial costs</b>				
Bank charges	-	-	-	1
Depreciation & Amortisation in total for	4,863	-	4,863	3,493
<b>Support costs before reallocation</b>	<b>38,645</b>	<b>66,672</b>	<b>105,317</b>	<b>87,782</b>
<b>Less support costs reallocated to specific activities</b>				
To charitable trading costs	(38,645)	(66,672)	(105,317)	(87,784)
To grant making costs	-	-	-	-
To costs of raising funds	-	-	-	-
To non charitable costs	-	-	-	-
<b>Total support costs - Current Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2)</b>
The basis of allocation of costs between activities is described under accounting policies				-

## River Holme Connections

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

### 26 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	<b>B2a</b>	3,593	107,571	<b>111,164</b>	<b>21,528</b>
Total charitable trading costs	<b>B2b</b>	-	-	<b>105,317</b>	<b>87,784</b>
Total support costs	<b>B2d</b>	-	-	-	<b>(2)</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>3,593</b>	<b>107,571</b>	<b>216,481</b>	<b>109,310</b>







