

Charity number: 1163873

# River Holme Connections

Trustees' Report and Financial Statements

For the year ended 31 December 2025

## River Holme Connections

### Reference and administration information

**Charity number** 1163873

**Registered office and operational address** 13-15 Westgate, Honley, Holmfirth, West Yorkshire, HD9 6AA

#### Trustees

Trustees who served during the year and up to the date of this report were as follows:

Lynva Russell	
Susan Lee-Richards	(resigned March 2026)
Chris Abell	
Adrian Barraclough	
Chris Green	
Pamela King	(resigned March 2026)
Trevor Doherty	
Tom Harman	
John Jolly	(appointed March 2025)
Peter Noble	(Chair, appointed March 2026)
Arthur Lovitt	(appointed March 2026)

#### Key management personnel

Rosslyn Colderley	Chief Executive Officer (appointed January 2025)
Simon Hirst	River Interventions Manager
Susan Mitzi	Finance Manager

#### Bankers

Santander UK plc, Sunderland, SR43 4FW.

#### Independent Examiner

Kate Adderley CA, Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester M60 0AS.

# River Holme Connections

## Trustees' annual report for the year ended 31 December 2025

The trustees present their report and the unaudited financial statements for the year ended 31 December 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### Objects and Activities

The objects of River Holme Connections (RHC) are:

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 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 surrounding area.

The principal activities undertaken by RHC were:

1. Practical environmental improvements
2. Educational activities concerning the environment
3. Contract work with local businesses to improve the riverside environment.

The trustees consider these are for public benefit.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

### Achievements and performance

RHC's charitable activities focus on improving the environment of the River Holme Catchment and are undertaken to further its charitable purposes for the public benefit.

#### Nature's Holme – Landscape Recovery

During the first half of 2025, RHC continued its work developing Nature's Holme, one of 22 Department for Environment, Food and Rural Affairs (Defra)–funded pilot Landscape Recovery projects. RHC worked collaboratively with multiple landowners to design and develop a range of conservation and land management actions across the catchment, in line with agreed objectives.

In June 2025, RHC was notified that its application to Defra to progress to the Implementation Phase of the project was unsuccessful. During the remainder of the year, significant time was dedicated to reviewing how the charity could continue to advance the programme. This included exploring and pursuing alternative funding sources to enable the delivery of projects developed in partnership with landowners, farmers and other stakeholders.

#### Improving Biodiversity

Improving biodiversity and strengthening habitat connectivity to support viable populations of key species, including water voles and white-clawed crayfish, is a core focus of RHC's work. RHC is involved in and promotes a wide range of opportunities across the catchment to enhance habitats, including tree planting, new hedgerow creation, meadow

## River Holme Connections

### Trustees' annual report for the year ended 31 December 2025

establishment and enhancement, protection of key species and control of invasive plants such as Japanese knotweed and Himalayan balsam.

#### Main activities:

- Created 8.3 kilometres of new hedgerow and established 7.8 hectares of new native woodland and wood pasture with 41,788 trees planted (2024: 25,570 trees).
- Undertook Japanese knotweed control along 21 kilometres of river.
- Carried out Himalayan balsam control along 6.7 kilometres of river.
- Created 3 hectares of species-rich wildflower meadow.

In 2025 RHC met the targets set in 2024 by:

- Developing plans to enhance water vole habitat within the upper catchment.
- Progressing practical habitat improvements identified through the Nature's Holme project.
- Continuing to expand and enhance habitat networks across the Holme Valley through new hedgerow, woodland and meadow creation.
- Preparing technical habitat enhancement plans to support the conservation of white-clawed crayfish within the River Holme catchment.

#### Improving Water Quality

Improving and maintaining high water quality so that the river is cleaner and suitable for recreational use remains central to RHC's work. We deliver this through citizen science projects, volunteer river clean-ups and education sessions that promote understanding of what a healthy river system should look like. Control of invasive species such as Japanese knotweed, montbretia and Himalayan balsam also contributes to restoring biodiversity along the riparian corridor. Together, these activities support healthier rivers for wildlife and local communities.

#### Main activities:

- Undertook monthly Riverfly monitoring at 14 sites along the River Holme, Meltham Dike and New Mill Dike.
- Removed 106 bags of rubbish from the river through organised clean-up activities.
- Collected and analysed monthly chemical water quality samples alongside Riverfly monitoring, using HANNA testing equipment provided by Yorkshire Water.

In 2025 RHC met the targets set in 2024 by:

- Locating, approving and allocating new Riverfly monitoring sites to volunteers.
- Introducing a structured volunteer cover arrangement to maintain consistent Riverfly surveying.
- Equipping volunteer monitoring pairs with chemical water quality testing kits to strengthen data collection.

#### Accessible Riversides

Developing an increasingly off-road and accessible Riverside Way is an important part of RHC's work. Improving access throughout the Holme catchment helps connect people with the river and its wildlife, supporting inclusive opportunities for recreation and wellbeing and encouraging greater appreciation of the river and its surrounding wild spaces.

#### Riverside Way activities:

- Maintained access along key sections of the Riverside Way, focusing on Spa Wood, Sands Recreation Ground and Crown Bottom.
- Delivered seven practical volunteer task days during the year.
- Recorded 140 volunteer hours spent cutting back vegetation and clearing over 2km of footpath and bridleway – nearly 100 more hours than in 2024.
- Removed 54 bags of rubbish from riverside routes, compared to 6 bags the previous year.

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### Trustees' annual report for the year ended 31 December 2025

We also partnered with Meltham Pleasure Grounds to carry out pathway clearance work at their site.

In 2025 RHC met the targets set in 2024 by:

- Continuing regular maintenance of key sections of the Riverside Way, cutting back encroaching vegetation to keep routes safe, open and accessible.
- Releasing drone flyover footage of the River Holme and publishing it online, enabling more people to experience the river remotely.

#### Community Engagement

Encouraging more people to love and care for the river and to support RHC in making positive changes to our local environment remains integral to the charity's work. Raising awareness and strengthening local community partnerships through education sessions with young people, practical volunteering with community groups, attending events and hosting nature walks and talks are just some of the ways the charity inspires people to contribute to positive environmental change.

Main activities:

- Delivered 23 primary school sessions across 18 schools, engaging 1,021 primary school children through River Explorer and Mayfly in the Classroom lessons.
- Engaged 107 students aged 16–18 through 7 college events, introducing environmental careers and conservation pathways.
- Supported 7 Beaver and Cub group sessions, enabling 163 young children to learn about trees, bats, invasive species and river habitats.
- Expanded community engagement by attending 13 local events, hosting 7 nature-themed guided walks and facilitating 4 landowner engagement events.
- Worked with Thornton Lodge Action Group to deliver 3 guided walks for women, 3 nature-based crafts sessions and 3 outdoor activity days for children attending their school holiday programme.
- Celebrated the charity's 10th Anniversary with a community event recognising those who have supported RHC over the past decade.

In 2025 RHC met the targets set in 2024 by:

- Increasing the number of primary schools involved in our education programme from 12 in 2024 to 18 in 2025.
- Delivering 3 Guided Walks for Women, building on the 2 delivered in 2024.
- Extending our engagement with young people through additional college events and education sessions.

#### Volunteers

Providing wider volunteer opportunities so that more people can join in and contribute to RHC's work remains an important focus for the charity. We have a dedicated and hardworking team of volunteers who continue to support our work across the Holme Valley. Volunteers are at the heart of everything we do, contributing their time, skills and enthusiasm to the wide range of projects we deliver. Their involvement enables the charity to deliver environmental improvements across the catchment and to grow its impact year on year.

Main activities:

- Recorded 6123 hours of volunteer time contributed across administration, events, education, conservation projects and citizen science.
- Welcomed participation from 12 local businesses across 19 corporate volunteer sessions, the highest level of corporate involvement to date.
- Continued to upskill our volunteers in brushcutting, eco-plugging, Riverfly monitoring, hedge laying and first aid.
- Engaged volunteers in a range of practical tasks including tree guard removal, balsam clearance, meadow creation, path maintenance, river surveying and tree planting.

## River Holme Connections

### Trustees' annual report for the year ended 31 December 2025

In 2025 RHC met the targets set in 2024 by:

- Maintaining strong volunteer participation across a wide range of conservation activities throughout the year.
- Supporting grassland management work, including meadow creation and maintenance.
- Continuing to manage woodland and hedgerow sites through activities such as tree guard removal and vegetation management.
- Providing training opportunities to develop volunteer skills and confidence.

#### Partnerships

Strategic partnerships with organisations and communities that are vital to our work remain a priority for RHC. During the year we continued to develop these relationships. This joined up and coordinated approach enables us to work effectively with others across the Holme Valley, supporting delivery of shared environmental goals.

- Played an active role as a member of the Calder Catchment Partnership, contributing to collaborative work to improve local water environments.
- Worked collaboratively with more than 30 local community organisations and schools to deliver shared environmental and educational projects.
- Partnered with more than 100 landowners and over 20 local businesses to support habitat creation and conservation activity across the catchment.
- Strengthened strategic partnerships with Yorkshire Water and White Rose Forest.

In 2025 RHC met the targets set in 2024 by:

- Maintaining and developing relationships with new and existing partners across the catchment.
- Expanding engagement with landowners and local businesses to support delivery of conservation and habitat projects.
- Continuing collaborative work with Yorkshire Water to improve river health and biodiversity.
- Working with the Environment Agency and Defra on the Nature's Holme project until the conclusion of the Defra-funded phase.

#### **Beneficiaries of our services**

Beneficiaries include local people and visitors to the River Holme Catchment who have access to nature and wildlife. The river and its environs are being improved so that all visitors can spend time in nature, supporting their health and wellbeing. These improvements also enhance biodiversity in an increasingly nature-depleted landscape.

The trustees are satisfied that RHC's activities directly further its charitable purposes for the public benefit.

#### **Lessons Learned**

The appointment of a Chief Executive Officer has provided additional leadership capacity as the charity enters its second decade. Changes in staffing during the year highlighted the importance of continuity and succession planning for organisational stability, led by the CEO.

The conclusion of the Defra-funded Landscape Recovery pilot programme has provided valuable insight into the scale and complexity of restoring nature across the catchment. The work undertaken over the past two years has strengthened relationships with local landowners and improved our understanding of local environmental priorities, although funding did not progress to the implementation phase.

School engagement has shown the value of practical outdoor learning and has helped build our local reputation for excellence in education. There is a strong demand for our services, but they must remain free of charge for schools for every pupil to be able to benefit from our environmental education.

## River Holme Connections

### Trustees' annual report for the year ended 31 December 2025

Volunteer commitment has again proven to be one of the charity's greatest strengths. Their continued involvement provides stability through periods of change and enables delivery across all areas of our work. We are seeing a year-on-year increase in both volunteer numbers and hours contributed. There is also unmet demand for programmes for young people 18-25.

Our work this year has also reinforced the importance of partnership. Collaboration with landowners, businesses, schools and other organisations remains essential to achieving long-term improvements for the River Holme and its communities.

These lessons will guide the implementation of our 2026-2030 strategy to ensure RHC delivers both environmental outcomes and community capacity for long-term stewardship of the catchment.

#### Financial review

Principal sources of income in 2025 were Defra funding for the Landscape Recovery project, White Rose Forest (WRF) for the development of new woodland and hedgerow, Yorkshire Water, charitable trusts, corporate donors and individual supporters.

##### Income

In 2025, RHC received total income of £639,774 (2024: £542,269), of which:

- £555,624 (87%) from government funding & environmental partnerships
- £54,828 (9%) from donations and legacies
- £21,721 (3%) from charitable trusts and foundations
- £7,601 (1%) trading activities and investments

##### Expenditure

Total expenditure was £582,013 (2024: £578,397), broadly allocated as follows:

- Staff costs: £246,749 (42%)
- Project delivery: £228,039 (39%)
- Materials & Equipment: £56,727 (10%)
- Other Fundraising, Governance and Support: £50,498 (9%)

The charity ended the year with total funds of £265,559 (2024: £207,798) of which £189,531 (2024: £151,108) is unrestricted. The trustees consider this a good foundation to build on for the coming year.

#### Reserves policy

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that a minimum level of unrestricted funds equal to or greater than three months operating expenses is appropriate given the risks faced by the charity and the sustainability of its different income streams.

Total unrestricted reserves at the yearend were £189,531 (2024: £151,108), of which £102,145 (2024: £78,747) are designated for specified purposes, leaving £87,386 (2024: £72,361) free general reserves.

Analysis of designated funds being held: - Staff Reserves £75,390, Education £13,232, Fixed Assets £9,814, Volunteer Projects £3,709.

The trustees consider the reserves sufficient to fund day-to-day operations and manage unforeseen circumstances at the current time and can confirm the designated staff reserves of £75,390 cover the minimum three months operating expenses required.

# River Holme Connections

## Trustees' annual report for the year ended 31 December 2025

### Plans for the Future

Short-term plans include:

- Adopting a phased approach to landscape scale project delivery with landowners and farmers and other partners while proactively pursuing alternative funding opportunities to support a long-term productive partnership with these key stakeholders.
- Continuing the successful planning and delivery of tree and hedgerow planting and maintenance with White Rose Forest.
- Continuing our partnership with Kirklees Council for their Ludhill Dike Natural Flood Management project.
- Working with key local volunteer conservation groups on the 'Growing Community Connections' project.
- Assessing the next steps of activity for removal of river obstacles that prevent fish from accessing the upper reaches of the river in conjunction with the Great Yorkshire Rivers programme.
- Implementing plans to enhance the habitat of water voles and white-clawed crayfish across the River Holme catchment, in partnership with Yorkshire Water. Working with local landowners to control invasive species such as Himalayan balsam and Japanese Knotweed from our river catchment.
- In partnership with Calder Rivers Trust, we will continue to recruit and train volunteers to help with Riverfly monitoring as a marker of water quality.
- Maintain monitoring of river health by providing volunteers with chemical testing kits (in partnership with Yorkshire Water) and collect water samples for a new partnership with the University of York's AQUA project.
- Work with local community groups to maintain and improve the Riverside Way; specifically in 2026 we are looking to improve the waymarking, seeking additional funding to develop these plans.
- Continue to engage with primary schools in the Holme Valley, offering free of charge River Explorer education sessions. In 2026 we will deliver a new 'Future Water Experts' project with 5 local schools and colleges, in partnership with Cummins.

Long-term, RHC will:

- Seek alternative funding to implement a landscape scale programme in partnership with landowners and farmers.
- Increase our focus on grasslands to protect this vital habitat.
- Develop stronger plans to create extensive, interlinked, habitat networks to improve biodiversity across the river catchment.
- Strengthen volunteer training and engagement.
- Continue to offer student placements and invest in the conservationists of the future by developing a wider programme of work for young adults.
- Build partnerships with landowners, businesses, local and regional authorities as well as individuals, local community groups and other stakeholders to support our vision to transform the river catchment for the benefit of people and wildlife.

### Structure, governance and management

RHC is a Charitable Incorporated Organisation (CIO), registered on 7 October 2015 and is governed by its constitution.

Trustees give their time voluntarily and receive no financial benefits from the charity for their work in that capacity. Any expenses reclaimed from the charity are disclosed in note 12 of the accounts. Trustee recruitment is ongoing, supported by annual skill audits. Prospective trustees are invited to attend a board meeting as observers and upon election to the board receive induction and training where appropriate.

The board of trustees retains ultimate responsibility and delegates day-to-day management of the charity to the CEO. Trustee committees, chaired by trustees, make recommendations to the board.

The board meets 4 times a year.



# River Holme Connections

## Trustees' annual report for the year ended 31 December 2025

### Related Parties

RHC works in collaboration with other organisations in pursuit of its aims and objectives. It works with the White Rose Forest (WRF) in order to plant trees and hedgerows in the catchment area to improve biodiversity. RHC also works in collaboration with the Colne and Calder Rivers Trust on Riverfly Monitoring and with Yorkshire Water to improve biodiversity and the health of the river landscape.

No related party transactions took place in the year other than those disclosed in the notes to the accounts.

### Remuneration Policy for Key Management Personnel

No trustees receive remuneration. The pay of key management personnel is benchmarked against similar sized environmental charities and is reviewed and approved by the board of trustees annually.

### Risk Management

The trustees have considered the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to manage them. They regularly review RHC's Strategic Risk Register to monitor risks to the charity's operations, projects, finances, and reputation.

Key risks include:

Financial Viability and Sustainability – mitigated through seeking funding, ensuring adequate reserves and future income generation planning.

Operational Capacity - mitigated through recruitment, training and volunteer engagement.

Data Protection – mitigated through GDPR policies, training and ongoing reviews.

Communications and Engagement – mitigated through communications strategy.

Strategic Relationships - mitigated through proactive partner engagement and trustee oversight.

Operational Activities and Project Management – mitigated through SMART (Specific, Measurable, Achievable, Relevant, Time-bound) planning, resourcing, and oversight.

Safe Working Environment – mitigated through Health and Safety policies and practices.

Volunteer Liability - mitigated through risk assessments, safety training, clear protocols, and supervision.

The board is confident that appropriate systems, policies, and monitoring arrangements are in place to manage these risks effectively, ensuring the charity can continue to deliver its objectives for the public benefit.

### Restricted Funds

Restricted funds are held for specific projects in line with donor requirements. These are drawn down as projects progress. For medium and long-term projects such as woodland creation, funds may be carried forward for several years to support establishment and maintenance.

RHC does not act as custodian trustee for the assets of any other charity.

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently

River Holme Connections  
Trustees' annual report for the year ended 31 December 2025

- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with 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 responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 15 / 05 / 2026 and signed on their behalf by

*Trevor Doherty*

Trevor Doherty

Trustee

**River Holme Connections**  
**Independent examiner's report to the trustees for the year ended**  
**31 December 2025**

I report on the accounts of the charity for the year ended 31 December 2025 set out on pages 11 to 33.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants of Scotland.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Other matters**

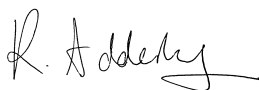
Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kate Adderley CA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester, M60 0AS

River Holme Connections  
Statement of Financial Activities  
for the year ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds £	Total funds 2024 £
<b>Income from:</b>							
Donations and legacies	3	49,578	5,250	54,828	26,472	5,600	32,072
Charitable activities	4	55,080	522,265	577,345	44,935	458,768	503,703
Other trading activities	5	4,503	-	4,503	4,331	-	4,331
Investments	6	3,098	-	3,098	2,163	-	2,163
<b>Total income</b>		<b>112,259</b>	<b>527,515</b>	<b>639,774</b>	<b>77,901</b>	<b>464,368</b>	<b>542,269</b>
<b>Expenditure on:</b>							
Raising funds	7	25,309	-	25,309	2,129	-	2,129
Charitable activities	8	48,527	508,177	556,704	60,835	515,433	576,268
<b>Total expenditure</b>		<b>73,836</b>	<b>508,177</b>	<b>582,013</b>	<b>62,964</b>	<b>515,433</b>	<b>578,397</b>
<b>Net income/(expenditure) for the year</b>	10	<b>38,423</b>	<b>19,338</b>	<b>57,761</b>	<b>14,937</b>	<b>(51,065)</b>	<b>(36,128)</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds for the year</b>		<b>38,423</b>	<b>19,338</b>	<b>57,761</b>	<b>14,937</b>	<b>(51,065)</b>	<b>(36,128)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		151,108	56,690	207,798	136,171	107,755	243,926
<b>Total funds carried forward</b>		<b>189,531</b>	<b>76,028</b>	<b>265,559</b>	<b>151,108</b>	<b>56,690</b>	<b>207,798</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

# River Holme Connections

## Balance sheet as at 31 December 2025

	Note	2025	2024
		£	£
<b>Fixed assets</b>			
Tangible assets	15	6,448	14,401
Intangible assets	16	3,366	-
<b>Total fixed assets</b>		<b>9,814</b>	<b>14,401</b>
<b>Current assets</b>			
Debtors	17	10,416	6,662
Cash at bank and in hand		369,628	320,998
<b>Total current assets</b>		<b>380,044</b>	<b>327,660</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	18	(124,299)	(134,263)
<b>Net current assets</b>		<b>255,745</b>	<b>193,397</b>
<b>Total assets less current liabilities</b>		<b>265,559</b>	<b>207,798</b>
<b>Net assets</b>		<b>265,559</b>	<b>207,798</b>
<b>The funds of the charity:</b>			
Unrestricted funds	21	189,531	151,108
Restricted funds	20	76,028	56,690
<b>Total charity funds</b>		<b>265,559</b>	<b>207,798</b>

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 14 to 33 form part of these accounts.

Approved by the trustees on 15 / 05 / 2026 and signed on their behalf by:

*Trevor Doherty*

Trevor Doherty(Trustee)

# River Holme Connections

## Statement of Cash Flows for the year ending 31 December 2025

	Note	2025 £	2024 £
<b>Cash provided by/(used in) operating activities</b>	23	<b>49,392</b>	<b>97,593</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		3,098	2,163
Purchase of tangible fixed assets		(317)	(8,145)
Purchase of intangible fixed assets		(3,543)	-
<b>Cash provided by/(used in) investing activities</b>		<b>(762)</b>	<b>(5,982)</b>
Increase/(decrease) in cash and cash equivalents in the year		48,630	91,611
Cash and cash equivalents at the beginning of the year		320,998	229,387
<b>Cash and cash equivalents at the end of the year</b>		<b>369,628</b>	<b>320,998</b>

## **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **a Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

River Holme Connections meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

### **b Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### **c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Notes to the accounts for the year ended 31 December 2025 (continued)

**d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' 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 deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.



#### **h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of trading, and consultant's fees for fundraising support.
- Expenditure on charitable activities includes the costs of staff, freelance workers and materials for undertaking activities that further the purposes of the charity, and the associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **i Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

#### **j Tangible and Intangible fixed assets**

Individual fixed assets costing £300 or more are capitalised at cost. Tangible fixed assets are depreciated over their estimated useful economic lives on a straight line basis as follows:

Plant and machinery	20%
Fixtures and fittings	33%
Motor vehicles	25%

Intangible fixed assets are amortised over their useful economic lives on a straight line basis as follows:

Software	20%
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#### **k Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the accounts for the year ended 31 December 2025 (continued)

**m Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**n Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**o Pensions**

Employees of the charity are entitled to join a defined contribution workplace pension scheme. The charity's contribution is restricted to the contributions disclosed in note 11. There were no outstanding contributions at the year end.

**2 Legal status of the charity**

The charity is a Charitable Incorporated Organisation registered in England and Wales and has no share capital. The registered office address is disclosed on page 1.

River Holme Connections

Notes to the accounts for the year ended 31 December 2025 (continued)

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Donations	47,578	5,250	52,828	24,472	5,600	30,072
Donated services	2,000	-	2,000	2,000	-	2,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	49,578	5,250	54,828	26,472	5,600	32,072
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**4 Income from charitable activities**

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Contracts and grants	55,080	522,265	577,345	44,935	458,768	503,703
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	55,080	522,265	577,345	44,935	458,768	503,703
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

River Holme Connections

Notes to the accounts for the year ended 31 December 2025 (continued)

**5 Income from other trading activities**

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Calendar sales	4,503	-	4,503	4,331	-	4,331
<b>Total</b>	4,503	-	4,503	4,331	-	4,331

**6 Investment income**

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Other investment income	3,098	-	3,098	2,163	-	2,163
<b>Total</b>	3,098	-	3,098	2,163	-	2,163

River Holme Connections

Notes to the accounts for the year ended 31 December 2025 (continued)

**7 Cost of raising funds**

	Unrestricted	Restricted	2025	<i>Unrestricted</i>	<i>Restricted</i>	2024
	£	£	£	£	£	£
Staff costs	15,366	-	15,366	-	-	-
Consultancy	1,574	-	1,574	704	-	704
Cost of goods sold	1,320	-	1,320	1,425	-	1,425
Governance costs (see note 9)	6,772	-	6,772	-	-	-
Support costs (see note 9)	277	-	277	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	25,309	-	25,309	2,129	-	2,129
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**8 Analysis of expenditure on charitable activities**

	Total 2025	Total 2024
	£	£
Staff costs	138,462	187,500
Subcontract payments	228,039	274,202
Materials, equipment and other	56,727	37,909
Depreciation	7,872	7,486
Support costs (see note 9)	107,742	65,373
Governance costs (see note 9)	17,861	3,798
	<hr/>	<hr/>
	556,703	576,268
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	508,177	515,433
Unrestricted expenditure	48,527	60,835
	<hr/>	<hr/>
	556,704	576,268
	<hr/> <hr/>	<hr/> <hr/>

River Holme Connections

Notes to the accounts for the year ended 31 December 2025 (continued)

9 Analysis of governance and support costs

	Support £	Governance £	Total 2025 £	Support £	Governance £	Total 2024 £
Staff costs	77,555	15,366	92,921	13,898	-	13,898
Premises	12,904	-	12,904	11,074	-	11,074
Administrative overheads	23,481	-	23,481	38,078	-	38,078
Professional fees	-	2,772	2,772	1,140	3,798	4,938
Depreciation	575	-	575	1,183	-	1,183
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	114,515	18,138	132,653	65,373	3,798	69,171
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The support and governance costs are apportioned to fundraising and charitable activities based on the relevant direct salary costs.

## Notes to the accounts for the year ended 31 December 2025 (continued)

**10 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2025	2024
	£	£
Depreciation	8,447	8,669
Loss/(profit) on disposal of fixed assets	-	75
Independent examiner's fee	2,772	2,080
	<u><u>          </u></u>	<u><u>          </u></u>

**11 Staff costs**

Staff costs during the year were as follows:

	2025	2024
	£	£
Wages and salaries	224,584	184,964
Social security costs	17,499	12,184
Pension costs	4,666	4,250
	<u>          </u>	<u>          </u>
	246,749	201,398
	<u><u>          </u></u>	<u><u>          </u></u>

**Allocated as follows:**

Cost of raising funds	15,366	-
Charitable activities	138,462	187,500
Support costs	77,555	13,898
Governance costs	15,366	-
	<u>          </u>	<u>          </u>
	246,749	201,398
	<u><u>          </u></u>	<u><u>          </u></u>

One employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 7 (2024: 7).

The key management personnel of the charity comprise the trustees, the CEO, the River Interventions Manager and the Finance Manager. The total employee benefits of the key management personnel of the charity were £164,299 (2024: £64,736).

## Notes to the accounts for the year ended 31 December 2025 (continued)

**12 Trustee remuneration and expenses, and related party transactions**

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

Aggregate donations from related parties were £27,386 (2024: £24,610).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

During the year, the charity paid AKB Environmental Limited £16,819 for project management services, on normal commercial terms (2024: £24,320). Adrian Barraclough, a trustee of the charity, is also the director of AKB Environmental Limited.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: Nil).

**13 Government grants**

The government grants recognised in the accounts were as follows:

	2025	2024
	£	£
Kirklees Council	254,566	82,761
DEFRA	188,190	366,987
The National Lottery (Awards For All)	17,644	-
	<hr/>	<hr/>
	460,400	449,748
	<hr/> <hr/>	<hr/> <hr/>

There were no unfulfilled conditions or contingencies attaching to the grants.

**14 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.



## Notes to the accounts for the year ended 31 December 2025 (continued)

**15 Fixed assets: tangible assets**

	Plant & Machinery	Fixtures & Fittings	Motor Vehicles	Total
Cost	£	£	£	£
At 1 January 2025	24,309	15,553	13,556	53,418
Additions	317	-	-	317
Disposals	-	-	-	-
At 31 December 2025	24,626	15,553	13,556	53,735
<b>Depreciation</b>				
At 1 January 2025	16,680	12,170	10,167	39,017
Charge for the year	2,061	2,820	3,389	8,270
Disposals	-	-	-	-
At 31 December 2025	18,741	14,990	13,556	47,287
<b>Net book value</b>				
At 31 December 2025	5,885	563	-	6,448
<i>At 31 December 2024</i>	<i>7,629</i>	<i>3,383</i>	<i>3,389</i>	<i>14,401</i>

## Notes to the accounts for the year ended 31 December 2025 (continued)

**16 Fixed assets: intangible assets**

<b>Cost</b>	Software £	Total £
At 1 January 2025	-	-
Additions	3,543	3,543
Disposals	-	-
	<hr/>	<hr/>
At 31 December 2025	3,543	3,543
	<hr/> <hr/>	<hr/> <hr/>
<b>Amortisation</b>		
At 1 January 2025	-	-
Charge for the year	177	177
Disposals	-	-
	<hr/>	<hr/>
At 31 December 2025	177	177
	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>		
At 31 December 2025	3,366	3,366
	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 December 2024</i>	-	-
	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 December 2025 (continued)

**17 Debtors**

	2025 £	2024 £
Trade debtors	-	1,350
Prepayments and accrued income	10,416	5,312
	<hr/>	<hr/>
	10,416	6,662
	<hr/> <hr/>	<hr/> <hr/>

**18 Creditors: amounts falling due within one year**

	2025 £	2024 £
Trade creditors	4,909	26,261
Other creditors and accruals	3,654	2,496
Deferred income	109,680	101,617
Taxation and social security costs	6,056	3,889
	<hr/>	<hr/>
	124,299	134,263
	<hr/> <hr/>	<hr/> <hr/>

**19 Deferred income**

	2025 £	2024 £
Deferred grant brought forward	101,617	6,984
Grant received	99,300	99,997
Released to income from charitable activities	(91,237)	(5,364)
	<hr/>	<hr/>
Deferred grant carried forward	109,680	101,617
	<hr/> <hr/>	<hr/> <hr/>

Deferred income relates to multi-period grants where obligations continue into 2028.

# River Holme Connections

Notes to the accounts for the year ended 31 December 2025 (continued)

## 20 Analysis of movements in restricted funds

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2025 £
Awards for All 2025-2027		17,644	(3,904)	-	13,740
Bright Green Community Trust	1,000		(1,000)	-	-
Carbon Offsetting		1,570	-	-	1,570
Community Grants Program		3,100	(3,100)	-	-
Cummins ELGP 2025		3,222	(3,222)	-	-
Future Projects	50,286		(798)	-	49,488
Hirst Brierley Fund	1,341		(1,341)	-	-
Ludhill NFM	(54)	6,813	(6,759)	-	-
Natures Holme / Landscape Recovery	(7,320)	188,189	(180,869)	-	-
River Ranger / River Stewardship	10,905			-	10,905
One Community Thornton Family Funds		5,000	(5,000)	-	-
WRF		254,566	(254,566)	-	-
Water Conservators		5,000	(5,000)	-	-
Yorkshire Water		42,411	(42,086)	-	325
Zero Waste Community Grant	532		(532)	-	-
Total	56,690	527,515	(508,177)	-	76,028

# River Holme Connections

Notes to the accounts for the year ended 31 December 2025 (continued)

## Comparative period

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
Bright Green Community Trust (BGCT)	-	1,000	-	-	1,000
BGCT Tree Maintenance	2,725	-	(2,725)	-	-
Co-op Local Community Fund	2,016	-	(2,016)	-	-
Future Projects	57,912	5,600	(13,226)	-	50,286
Longley Fund	(8)	-	8	-	-
Nature's Holme / Landscape Recovery	(8,392)	366,987	(365,915)	-	(7,320)
Neighbourly Fund	5	-	(5)	-	-
One Community Quarterly Fund	(35)	-	35	-	-
One Community Thornton Family Funds	750	-	(750)	-	-
Postcode Neighbour River Ranger / River Stewardship	2,351	-	(2,351)	-	-
Riverside Way	10,905	-	-	-	10,905
Water Conservators	3,257	-	(3,257)	-	-
WRF	5,500	-	(5,500)	-	-
Yorkshire Water - Water Vole	30,769	81,761	(112,530)	-	-
Zero Waste	-	1,991	(1,991)	-	-
Community Grants Program	-	1,000	(468)	-	532
Hirst Brierley Fund	-	500	(500)	-	-
YWT INNS Bio-Security	-	1,341	-	-	1,341
Ludhill NFM	-	4,188	(4,188)	-	-
	-	-	(54)	-	(54)
<b>Total</b>	<b>107,755</b>	<b>464,368</b>	<b>(515,433)</b>	<b>-</b>	<b>56,690</b>

## River Holme Connections

Notes to the accounts for the year ended 31 December 2025 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Awards for All 25-27	The Awards for All 2025-2027 reserve was created by funding from the National Lottery Community Fund. It will be utilised to support our Growing Community Connections project, delivering volunteer conservation tasks. Working with local community groups, tasks will include invasive species control, habitat management, meadow management, litter picking, and cutbacks to improve sight lines on walkways. Our project will benefit people and the environment, maintaining greenspaces that people rely on and can enjoy.
Bright Green Community Trust (BGCT)	The Bright Green Community Trust reserve was created by a donation from One Community Foundation and will be utilised for staff time to run community tree/hedge scheme maintenance days, to purchase native trees/hedge plants and tree protection materials (tree guards and stakes) as well as volunteer PPE and tools.
Carbon Offsetting	The Carbon Offsetting reserve was created by a number of private donations, specifically for the purpose of funding tree planting where available land has been identified to offset their carbon footprint.
Community Grants Program	The Community Grants Program reserve was created by two donations from the One Community Foundation and will be used to a) contribute to the insurance costs for the charity and b) used to contribute to contractor costs associated with delivering the Magnificent Meadows project volunteer sessions.
Co-op Local Community Fund	Funding was received to enable us to carry out practical conservation task days with the local community. Training events in wildflower identification and hedge laying will be run for volunteers.
Cummins ELGP 2025	The Cummins ELGP 2025 reserve was created by funding from Blackbaud Giving Fund, upon the recommendation of The Cummins Foundation Inc. Funds will be used to support expansion of RHC's education programme enabling local children to collaborate with local water experts, understand their place in the water cycle and become empowered to create sustainable water projects that improve their communities' access to clean, reliable water.
Future Projects	The Future Projects fund was created by an individual donor, to be utilised to support environmental education, particularly young people who may be excluded due to their circumstances. It is available to support capital projects and can be used to enhance or specialise them, enabling RHC to provide a superior solution to the most cost-effective option. It could also be used for match funding, or similar, raised for meadows or wetlands.
Hirst Brierley Fund	The Hirst Brierley Fund reserve was created by a donation from the One Community Foundation and will be utilised for staff time and to run volunteer sessions removing Himalayan balsam in the Holme Valley, specifically in Meltham and Hade Edge.

## River Holme Connections

Notes to the accounts for the year ended 31 December 2025 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Ludhill NFM	The Ludhill NFM reserve was created by funding from Kirklees Council and will be utilised to engage with landowners in the Ludhill Dike sub-catchment to develop, design and deliver NFM interventions
Longley Fund	The Longley Fund reserve was created by a donation from the One Community Foundation and will be utilised to contribute to staff time carrying out tree and hedge maintenance work over 6 sites in the Holme valley.
Nature's Holme / Landscape Recovery	Nature's Holme is a project that aims to restore 2800ha of the landscape in the Holme Valley, Yorkshire. One of 22 nationally important projects funded by DEFRA, a collection of organisations and over 20 landowners have come together to plan and design interventions to improve water quality and increase biodiversity throughout the River Holme catchment. Nature's Holme intends to boost wider access opportunities for everyone, improve biodiversity and help Kirklees become net zero. It aims to achieve this by exploring river restoration opportunities, woodland creation, peatland restoration, accessible routes, wildflower meadow creation and natural flood management works such as ponds to store water.
Neighbourly Fund	Funding was received to purchase new tools and materials such as wildflower seed and root grow, to support volunteering activities and environmental improvements.
One Community - Thornton Family Funds	The One Community reserves were created by funding from the One Community Foundation and will be used to contribute to materials and staff time in supporting volunteers carry out practical conservation tasks.
Postcode Neighbour	Funding was received for the "River Guardians" project to train and equip our volunteer team and to enable the charity to carry out practical conservation days with our volunteer team and local community groups.
River Ranger / River Stewardship	The River Ranger/River Stewardship Fund was created through an individual donation to support the salary of a new staff member.
Riverside Way	The Riverside Way reserve was created by donations and will be utilised to improve the Riverside Way.
Water Conservators	The Water Conservators Trust reserve was created by funding from The Water Conservators Trust and will be utilised for the Mayfly in the Classroom education project.
WRF (The White Rose Forest)	The White Rose Forest reserve was created by funding from the White Rose Forest. It was utilised in tree planting, tree scheme maintenance and purchase of native trees/hedge plants and the installation of fences.

## River Holme Connections

Notes to the accounts for the year ended 31 December 2025 (continued)

Name of	Description, nature and purposes of the fund
Yorkshire Water	The Yorkshire Water reserve was created by funding provided by Yorkshire Water to support and help deliver specific environmental restoration and biodiversity projects within the River Holme catchment. Activities include ecological surveys and monitoring (such as river obstacle, riverfly and crayfish surveys), development of strategic barrier removal plans, and conservation work to protect native species including white-clawed crayfish. Funding also supports practical catchment restoration work including invasive non-native species control, habitat improvements, volunteer surveys and engagement with landowners and local communities.
Yorkshire Water - Water Vole	The Yorkshire Water Water Vole project reserves was created by funding from Yorkshire Water and was utilised to carry out water vole/ American mink surveys in the catchment.
YWT INNS Bio-Security	The YWT INNS Bio-Security reserve was created by a donation from Yorkshire Wildlife Trust and will be used to expand our existing Himalayan balsam control programme to three new source sites in the Holme catchment in 2024.
Zero Waste Community Grant	The Zero Waste Community Grant reserve was created by a donation from Kirklees Council and will be utilised to pay for tree guard haulage and the purchase of bulk bags for collection to help us recycle old tree guards and spirals from our hedge and tree schemes.

### 21 Analysis of movement in unrestricted funds

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers £	As at 31 December 2025 £
General fund	72,361	107,480	(65,896)	(26,559)	87,386
Designated fund - education	13,232	-	-	-	13,232
Designated fund - staff reserves	44,244	-	-	31,146	75,390
Designated fund - volunteer projects	6,870	4,779	(7,940)	-	3,709
Designated fund - fixed assets	14,401	-	-	(4,587)	9,814
	<hr/> 151,108	<hr/> 112,259	<hr/> (73,836)	<hr/> -	<hr/> 189,531
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



## Notes to the accounts for the year ended 31 December 2025 (continued)

**Comparative period**

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
General fund	91,754	56,547	(61,539)	(14,401)	72,361
Designated fund - Education	13,232	-	-	-	13,232
Designated fund - Staff reserves	31,185	13,059	-	-	44,244
Designated fund - Designated fund - fixed	-	8,295	(1,425)	-	6,870
	-	-	-	14,401	14,401
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	136,171	77,901	(62,964)	-	151,108
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**Name of  
unrestricted fund****Description, nature and purposes of the fund**

General fund	The free reserves after allowing for all designated funds
Designated fund - education	The Education Fund is a designated reserve established to provide provide financial support for the development and delivery of educational projects, resources, workshops, and community engagement activities in line with the organisation's charitable objectives.
Designated fund - staff reserves	The Staff Reserves Fund is a designated reserve established in accordance with the organisation's constitution to ensure financial stability in meeting staff-related commitments.
Designated fund - volunteer projects	The Volunteer Fund is a designated reserve derived from unrestricted income, created to support volunteer-led activities and to recognise and empower the vital contribution of volunteers within the organisation with spending decisions guided by agreed criteria and volunteer input.
Designated fund - fixed assets	The fixed assets are essential for the future operation of the charity and so are excluded from free reserves.

## Notes to the accounts for the year ended 31 December 2025 (continued)

## 22 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Tangible fixed assets	-	9,814	-	9,814
Net current assets/(liabilities)	87,386	92,331	76,028	255,745
	<hr/>	<hr/>	<hr/>	<hr/>
Total	87,386	102,145	76,028	265,559
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Comparative period</b>				
	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	-	14,401	-	14,401
Net current assets/(liabilities)	72,361	64,346	56,690	193,397
	<hr/>	<hr/>	<hr/>	<hr/>
Total	72,361	78,747	56,690	207,798
	<hr/>	<hr/>	<hr/>	<hr/>

## 23 Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year	57,761	(36,128)
Adjustments for:		
Depreciation charge	8,447	8,669
Loss/(profit) on sale of fixed assets	-	75
Dividends, interest and rents from investments	(3,098)	(2,163)
Decrease/(increase) in debtors	(3,754)	1,297
Increase/(decrease) in creditors	(9,964)	125,843
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	49,392	97,593
	<hr/>	<hr/>