

Company registration number: 04496754
Charity registration number: 1094975

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

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2018

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

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

Legal and administrative Information For the year ended 31 December 2018

Full name

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

Other names by which the charity is known

Friends of the Peak District; CPRE South Yorkshire

Registered Charity Number

1094975

Registered Company Number

04496754

Registered Address

Victoria Hall
37 Stafford Road
Sheffield
S2 2SF

President

Dame Fiona Reynolds

Vice Presidents

Julia Bradbury
Jack Burling
Baroness Morris of Yardley
Anne Robinson
Professor John Tarn

Ambassadors

Mark Cocker
Bella Hardy
Helen Mort

Board of Trustees**Honorary Officers:****Chair**

Chris Heard

Vice Chair

Andy Topley

Honorary Treasurer

Andy Brightmore (resigned 19 July 2018)

Other Trustees

Jenny Aldridge
John Anfield
John Hoare
Robert Hunter
Faith Johnson
John Lambert (resigned 19 July 2018)
Les Sturch
Yvonne Witter
David Holmes (appointed 4 March 2019)
Corinna Lincoln (appointed 3 June 2019)
Paul Cooper (appointed 3 June 2019)

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

Legal and administrative Information For the year ended 31 December 2018

Branch Staff

Ian Thompson	Chief Executive Officer (from August 2018)
Andy Tickle	Director (to August 2018) and then Head of Campaigns
Susan Belt	Administration and Finance Officer
Julie Gough	Fundraising and Marketing Co-ordinator
Rob Parratt	Membership Development Officer (until April 2018)

Andrew Wood	Consultant Planning Officer
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Independent Examiner

Kathryn Beresford FCA

Voluntary Action Sheffield
Community Accounting Service
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

Bankers

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

HSBC
Fargate Branch
2 Fargate
Sheffield
S1 2JS

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

Directors' report (incorporating the Trustees' annual report) For the year ended 31 December 2018

The Directors, who are also Trustees of the charity, submit their annual report and the financial statements for the year ended 31 December 2018.

The Trustees confirm that the annual report and financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statements of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Structure, governance and management

The Branch is a company limited by guarantee and a registered charity. The business of the Branch is managed by the Board of Trustees according to the powers set out in the Articles of Association. The Branch employs four part-time members of staff, including the Director/CEO who manages the day to day work of the organisation. We also continued to contract much of our planning work to a consultant planning officer.

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

Objectives and activities

The principal activity of the charity is to promote and encourage the improvement and protection of the English countryside and in particular the area within the Peak District and South Yorkshire. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's strategic aims and in planning future activities.

Achievements and performance 2018

Finance

The Trustees approved the plan to again run a deficit budget in 2018, spending more (from reserves) than we earned with the expectation – in due course – of sustainable growth in membership income, and an increase in legacy giving.

Staff and Trustees

The employment of a face to face membership recruiter (Rob Parratt) ceased in April 2018. We thank Rob for his hard work and dedication on behalf of the organisation.

Andy Tickle stepped down as Director in August 2018 and took on the role of Head of Campaigns three days per week (0.6FTE). The Trustees, staff and members owe a debt of thanks to Andy for leading the charity for six years. He took over in difficult times, implemented the restructuring, downsized the team, moved the office, and then re-established and rebuilt the team (which turned over completely within a year of moving), increasing roles and hours. The charity achieved a lot in those years despite the overall reduction in staff resource. The Trustees interviewed and selected Tomo Thompson as the new full-time Director in late August 2018 (role later renamed to CEO).

The Trustee Board comprised nine members at the end of 2018. We will look to further diversify the range of skills and experience available to the charity via the Board, with potentially three new Trustees lined up next spring. Our Honorary Treasurer (Andy Brightmore) stood down in July and we thank him for his input over his three year term.

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

Directors' report (incorporating the Trustees' annual report) - continued For the year ended 31 December 2018

Planning

Our core activity continued to be monitoring planning applications and commenting on local plans. During 2018 Matt Marsden (a Master student at Sheffield Hallam University) continued to add valuable volunteer resource to our planning work, both on casework and more complex policy and local plan issues. His help again allowed us to enabled us to do more detailed submissions on that cases that really mattered, especially where we could give assistance to concerned local communities.

In terms of statistics, we examined 110 new planning applications in 2018, and undertook detailed work on 23 cases (eg written submission, site visit, engagement in appeal). Our overall effectiveness (our position being recognised in and/or directly influencing in the decision) was 65 per cent. A notable success was influencing the refusal of a large residential scheme at Elnor Lane, Whaley Bridge (High Peak), which would have harmed the landscape and particularly setting of the Shallcross Incline, a distinctive heritage asset. On the other hand, we suffered more losses than usual, particularly an inappropriately large warehousing scheme for the redevelopment of Backdale Quarry (Peak District), and two speculative housing applications on unallocated greenfield sites at Thurgoland and Hoyland (Barnsley).

We were concerned, but perhaps not surprised, to have lost the appeal on 650 houses at Mere Lane, Edenthorpe in Doncaster. We put a huge amount of resource into the fight, working closely with Edenthorpe Parish Council, and acted as a major ('rule 6') party at the inquiry, providing expert evidence from our consultant planning officer Andrew Wood who also cross-examined the case of the housing developer. A nearby site was also applied for within the same time frame for the decision on Edenthorpe and we hoped that this alternative might be preferred.

We also opposed a highly inappropriate housing development in the High Peak, in a key transitional landscape between the edge of Buxton and the National Park at Leek Rd Buxton on a site that had already been rejected by High Peak Borough Council during the development of their recent Local Plan. This was refused and then appealed and we expect to give evidence at an inquiry in 2019.

We learnt, part way through the year, that the Hepworth's site, a former refractory works spread along the bottom of the lovely Loxley valley, had been sold to developers, Patrick Properties. We worked closely with Sheffield City Council and the developer to engage the local community at an early stage in a masterplanning process. We organised and co-ran a well-attended workshop in December but the developer is yet to come forward with a draft Masterplan.

Our work to influence the local plans produced by every planning authority in our area continued apace. This included written consultation stages for Doncaster, and for North-East Derbyshire where – working hand-in-hand with CPRE Derbyshire, we subsequently gave evidence at the Public Examination. We commented on further drafts of Derbyshire County Council's Minerals and Waste Local Plan, including new proposed policies on unconventional oil and gas development (including fracking for shale gas). The Barnsley Local Plan was adopted, completing our work for the time being. We also gave evidence at the Public Examination of the revised Development Management Document of the Peak District National Park Authority.

Happily, mineral planning work (apart from fracking) was relatively quiet in 2018 although we worked closely with the Grindleford community to object to plans to gain retrospective permission for additional stone saws and importing stone, causing a massive increase in lorry traffic, at Stoke Hall Quarry (seen in prominent views from Froggatt Edge). This case still remains unresolved. We also engaged positively with Breedon Cement, the new owners of the Hope Cement Works (and associated quarries), as they continue to plan for an extension to the limestone quarry, probably within the current permission area.

Transport

During the year Transport for the North (TfN), the transport body of the Northern Powerhouse, published its draft transport strategy, just before it gained its statutory powers as a subnational transport body. We continued to press TfN on the need for a spatial context for the strategy and the importance of respecting

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

Directors' report (incorporating the Trustees' annual report) - continued For the year ended 31 December 2018

both designated and non-designated countryside. Working with other transport activists across the north we campaigned for TfN to assess the carbon impacts of its plan and develop a carbon pathway to 2050 to reduce emissions within the target set by the Climate Change Act.

Particular schemes in the transport strategy were of great concern. The proposed new dual carriageway connecting Manchester and Sheffield city region between the M67 and the M1, with an extension east linking the M1 with the M18, would see major upgrades to the A628 corridor with only a short tunnel under the high moors. The great environmental damage that was forecast either side of the rejected longer tunnel that would at least have protected the national park would now be visited on Longdendale and on South Yorkshire. As major road improvements within a National Park are against all policy, and important non-designated countryside to the east was threatened, we objected strongly to this proposal. We continue to press for a new rail link to be considered as part of a strategic approach to improving connectivity between northern cities.

The first step in the dualling of the A628 corridor would be Highways England's bypass of Mottram with a link road to Glossop – its Trans-Pennine Upgrade Programme. The programme, intended to alleviate congestion on the A57 through Mottram, underwent its statutory consultation to identify the preferred route. Little environmental information was presented through the consultation which led to objections not only from us but also from local authorities that are statutory consultees. Air pollution along the corridor is significant and High Peak Borough Council declared an air quality management area around Tintwistle. Consequent on that Highways England began undertaking further air pollution monitoring to inform its plans. A second informal consultation was promised but has yet to occur.

Despite HS2 development in the north being paused to allow coordination with TfN's rail plans, HS2 Ltd consulted on a draft environmental statement of the routes north of Birmingham. Through South Yorkshire the proposed route would follow the M18 corridor and head north, passing between Mexborough and Conisborough, east of Thurnscoe and west of South Kirby, to leave South Yorkshire near Ryhill. The Environmental Statement showed it would have profound impacts on landscape, tranquillity, wildlife, local communities, and access to open space and nature. Disappointingly and despite our previous response to the plans, the document failed to present the high quality design and mitigation measures that are required to make the proposed permanent landscape changes acceptable, especially on the distinctive Magnesian Limestone ridge around Barnburgh and Hickleton.

Campaigns

Our Take Back the Tracks campaign saw the PDNPA decide to place a Traffic Regulation Order (TRO) on Wetton Hills lane, near the Manifold Trail, banning all recreational motor vehicles. Passing through strongly protected habitats, the lane is a tranquil true green lane, rare in the Peak District and therefore in need of protection to keep it that way. However, the order has yet to be made; we will be keeping a close eye on this in 2019 as a TRO must be made within two years of its proposal date, in this case by February 2020.

With our partners we were successful in getting Derbyshire County Council to consult on a TRO to protect Jacob's Ladder, between Stoney Middleton and Eyam, from recreational motorised users. However, due to a technical error the consultation had to be repeated. The Council continued to drag its feet on repairs to Chapelgate, which had been closed to all users since 2016, and to Hurstclough Lane whilst it resolved the issue of how to satisfy all users with respect to the detail of the repairs.

Our undergrounding work continues at a steady pace, identifying prospective schemes to the three different electricity utilities (Electricity Northwest; Northern PowerGrid; Western Power Distribution) that operate in the Peak. Lines undergrounded in 2018 included intrusive stretches at Pobjgreen (near Oldham) and Derbyshire Level on the edge of Glossop. Sadly, the scheme to underground near the iconic Magpie Mine is on hold pending local landowner's permission. We were also pleased to recruit a new (volunteer) undergrounding officer, Graham Barrow, from Bollington. He has a huge depth of landscape and heritage experience and is already working hard to identify new schemes and work with the utilities on the west side of the National Park.

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

Directors' report (incorporating the Trustees' annual report) - continued For the year ended 31 December 2018

We also continued to work with National Grid to ensure the delivery of the pylon undergrounding scheme at Dunford Bridge. We participated in stakeholder meetings and also inputted to the national Stakeholder Advisory Group meeting when they made a site visit to Dunford. We also drew in Northern Powergrid to scope the opportunities for complementary removal of their lower voltage network infrastructure, ensuring that the area around Dunford can be as wire free as possible. Landscape enhancement on this scale, predominantly driven by us, will be a significant achievement and should help kickstart local economic regeneration.

Our Sheffield Green Belt campaign went on hold through much of 2018, as the schedule for the publication of the new Local Plan kept going backwards. We continued to work with local communities in north and west Sheffield and worked on a number of cases with serious implications for the green belt (proposed housing at Hollins Busk near Stocksbridge and the re-development of the Hepworths site, mentioned earlier).

Our fracking work got very busy in 2018 with the refusals for exploratory drilling at Harthill (Rotherham) and Eckington (NE Derbyshire), both being appealed and then allowed after contentious public inquiries. To help local community groups prepare for the inquiries, we held a weekend long training course, employing planning consultant Dick Bate from Green Balance plus a junior barrister to share their experience and skills to best effect. This was funded by a members' appeal plus additional grants from the Campaign for National Parks' Fighting Fund and Friends of the Earth's regional campaign.

The Harthill inquiry was problematic from the start with Rotherham's case collapsing even before the inquiry opened. INEOS also submitted late evidence to which we objected, asking for an adjournment, but to little avail. The local group, Harthill Against Fracking, later went to the Courts citing prejudice to third parties but lost, sadly. At Eckington, the local group took a major role at the inquiry, fielding a number of expert witnesses but still lost. We played a vital advisory and complementary role to the local groups at both inquiries, including giving evidence on planning and climate change issues

We worked closely with CPRE nationally, to lobby against Government proposals to water down the planning system in respect of fracking. We objected to plans to remove the need to apply for planning permission for exploratory drilling and to permit shale gas production through the National Significant Infrastructure Planning (NSIP). In essence, this would mean local councils and communities having almost no say on major development in their area. We worked closely with local MPs of all hues to protest these ill-advised proposals. No decision has yet been made.

Projects and events

Magnificent Walk

We held our annual fundraising Magnificent Walk starting from Marsden near Ashbourne with about 80 participants. We again thank all of the volunteer marshalls who make this event possible. As well as allowing participants to see 20 miles of the landscape of the area, the event raises vital funds for our work.

Peak District Boundary Walk

The response to our boundary walk has been excellent. In December a Start and Finish plaque was unveiled at the Kings Head Pub in the Market Place in Buxton. We are most grateful to the Peak and Northern Footpath Society for their financial contribution to the plaque.

Honouring our Green Belt heroes

In late October, members and VIPs, including the Lord Lieutenant of South Yorkshire, the Master Cutler, our President Dame Fiona Reynolds and national CPRE Chief Executive, Crispin Truman, met to celebrate the restoration of the graves of our founder, Ethel Haythornthwaite and her husband Gerald, the 'power duo' behind the towering achievements of our organisation in the twentieth century. It was fitting to do this at Crookes cemetery, overlooking Rivelin Valley and Sheffield's Green Belt, which they helped to protect and create.

In recent years, their graves (part of the Ward family plot, (Ethel's father was famed Sheffield industrialist Thomas W Ward) had also been neglected and were in woeful need of repair. Former staff and trustees had

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

Directors' report (incorporating the Trustees' annual report) - continued For the year ended 31 December 2018

become concerned but it took campaigning journalist, David France, to get the story on the front page of *The Star*, to spark an appeal – ably run by former staff Jean Smart and Jean Hodgkinson – to restore the graves. We also thank the JG Graves Charitable Trust and Sir Hugh and Lady Sykes for grants in aid.

The day was a fantastic opportunity for all those touched by their lives, including a good number of the Ward and Haythornthwaite families, to celebrate their work. We also celebrated TW Ward, a former Master Cutler, whose industry and thus family wealth was able to enable the work of the branch, including purchasing threatened land. We were very proud to involve the modern company TW Ward CNC in the project and have them sponsor the fabulous plaque that marked the public appeal and restoration.

Conclusions

Overall 2018 was a successful year for us. Our achievements in protecting the landscapes of the Peak District and South Yorkshire were significant. We want to record our thanks to our hard-working staff and volunteers, and to our Trustees, as well as to all of our members and supporters without whom we would not be able to undertake our vitally important work.

Plans for the future

We intend, whilst reserves allow, and in line with the Strategic Plan (2016-2020), to continue to invest in ways of attracting new members, and to increase our efforts to attract legacy giving. We will continue to address key threats to the landscapes of the Peak District and South Yorkshire.

Public benefit statement

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

Financial review

Our total income for the financial period was £93,415 compared with total expenditure of £180,069. As a result, the net movement in funds before investments for the period was a deficit of £86,654 (2018: surplus of £65,037). Our restricted funds reduced by £36,948 from £132,850 at the beginning of the period to £95,902 at the year-end. Overall our unrestricted funds decreased by £49,706 from £343,658 at the beginning of the period to £293,952 at the year-end.

Reserves policy

The trustees' current reserves policy states that the equivalent of a year's planned expenditure should be kept in reserve to ensure that the charity could continue to work through a period of unforeseen difficulty. The trustees assess the reserves policy on an annual basis.

Planned expenditure for 2019 is £225,466. Free reserves as at 31 December 2018 were £293,579 (unrestricted funds excluding fixed assets). Our strategic plan objectives include spending out 'excess' reserves on both increasing charitable activities and investing in growing the organisation's membership and capacity. The trustees assess the reserves policy on an annual basis.

£95,902 was also held as restricted funds at the year end.

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

**Directors' report (incorporating the Trustees' annual report) - continued
For the year ended 31 December 2018**

Small company provisions:

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

Approved by the board on 19/7/19 and signed on its behalf by:

A handwritten signature in black ink that reads "Chris Heard". The signature is written in a cursive style with a large initial 'C'.

**Chris Heard
Board Chair**

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2018 which are set out on pages 10 to 17.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed: K Beresford
Kathryn Beresford FCA

Voluntary Action Sheffield
Community Accountancy Service
The Circle
33, Rockingham Lane
Sheffield
S1 4FW

Date: 23 JULY 2019

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

Statement of financial activities

(incorporating the income and expenditure account)

for the year ended 31 December 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total £	2017 Total £
Income from:					
Donations and legacies		25,627	11,446	37,073	169,386
CPRE subscriptions		8,908	-	8,908	9,151
FOPD subscriptions		-	30,552	30,552	35,734
Total donations and legacies	2a	34,535	41,998	76,533	214,271
Charitable activities	2b	-	2,050	2,050	10,019
Other trading activities	2c	70	14,509	14,579	17,738
Investments	2d	253	-	253	6,534
Total income		34,858	58,557	93,415	248,562
Expenditure on:					
Raising funds	3a	10,985	16,876	27,861	41,788
Charitable activities	3b	73,579	78,629	152,208	141,737
Total expenditure		84,564	95,505	180,069	183,525
Net income/(expenditure) before net gains/(losses) on investments		(49,706)	(36,948)	(86,654)	65,037
Net gains/ (losses) on investments	6	-	-	-	13,141
Net income/(expenditure)		(49,706)	(36,948)	(86,654)	78,178
Reconciliation of funds:					
Total funds brought forward		343,658	132,850	476,508	398,330
Total funds carried forward		293,952	95,902	389,854	476,508

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

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

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

Balance Sheet

As at 31 December 2018

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	7	373	746
Investments	8	-	-
Total fixed assets		<u>373</u>	<u>746</u>
Current assets			
Debtors	9	12,599	13,240
Cash at bank and in hand		381,459	468,035
Total current assets		<u>394,058</u>	<u>481,275</u>
Creditors: amounts falling due within one year	10	(4,577)	(5,513)
Net current assets		<u>389,481</u>	<u>475,762</u>
Total assets less current liabilities		389,854	476,508
Creditors: amounts falling due after one year		-	-
Total net assets		<u><u>389,854</u></u>	<u><u>476,508</u></u>
Represented By			
FUNDS			
Unrestricted income fund		293,952	343,658
Restricted fund income	11	95,902	132,850
Total charity funds	12	<u><u>389,854</u></u>	<u><u>476,508</u></u>

For the year ending 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

Approved by the board on 19/7/19 and signed on its behalf by:



Chris Heard
Board Chair



Corinna Lincoln
Trustee

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

Notes to the Accounts for the year ended 31 December 2018

1 Accounting Policies

(a) Basis of preparation

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

The financial statements have been prepared in accordance with 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 on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The financial statements have adopted Charities SORP (FRS102) Bulletin 1 and taken advantage of the exemption to prepare a Statement of Cash Flows.

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

(b) Income

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

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

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

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

Investment income is included when receivable.

(c) Expenditure and liabilities

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

(d) Tangible fixed assets

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

Equipment	25%
Motor vehicles	20%

(e) Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

(f) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(g) Fund accounting

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

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

(h) Trade debtors

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

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

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

Notes to the Accounts (continued) for the year ended 31 December 2018

(i) Trade creditors

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

(j) Cash and cash equivalents

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

(k) Defined contribution pension scheme

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

(l) Operating lease rentals

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

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Analysis of income

	Unrestricted Funds £	Restricted Funds £	2018 Total £	Unrestricted Funds £	Restricted Funds £	2017 Total £
2a Donations and legacies						
Donations	5,511	11,446	16,957	23,719	1,203	24,922
Legacies	20,116	-	20,116	298	144,166	144,464
CPRE subscription	8,908	-	8,908	9,151	-	9,151
FOPD subscription	-	30,552	30,552	-	35,734	35,734
	<u>34,535</u>	<u>41,998</u>	<u>76,533</u>	<u>33,168</u>	<u>181,103</u>	<u>214,271</u>
2b Charitable activities:						
Grant income	-	2,050	2,050	269	9,750	10,019
	<u>-</u>	<u>2,050</u>	<u>2,050</u>	<u>269</u>	<u>9,750</u>	<u>10,019</u>
2c Other trading activities						
Merchandising income	-	4,895	4,895	100	8,698	8,798
Events income	70	5,259	5,329	-	2,772	2,772
Fundraising income	-	4,355	4,355	-	6,168	6,168
	<u>70</u>	<u>14,509</u>	<u>14,579</u>	<u>100</u>	<u>17,638</u>	<u>17,738</u>
2d Investment income						
Dividends and interest from listed investments	-	-	-	6,475	-	6,475
Bank interest	253	-	253	59	-	59
	<u>253</u>	<u>-</u>	<u>253</u>	<u>6,534</u>	<u>-</u>	<u>6,534</u>

3 Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	2018 Total £	Unrestricted Funds £	Restricted Funds £	2017 Total £
3a Raising funds						
Fundraising	385	3,247	3,632	1,186	622	1,808
Staff costs	9,094	13,629	22,723	14,826	21,248	36,074
Investment management costs and bank charges	1,506	-	1,506	3,906	-	3,906
	<u>10,985</u>	<u>16,876</u>	<u>27,861</u>	<u>19,918</u>	<u>21,870</u>	<u>41,788</u>

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

Notes to the Accounts (continued) for the year ended 31 December 2018

	Unrestricted Funds	Restricted Funds	2018 Total	Unrestricted Funds	Restricted Funds	2017 Total
	£	£	£	£	£	£
3b Charitable activities						
Campaigning costs	-	5,503	5,503	503	-	503
Boundary Walk costs	-	3,005	3,005	-	17,497	17,497
Equipment costs (including depreciation)	373	-	373	2,722	-	2,722
Loss on disposal of fixed assets	-	-	-	-	-	-
Staff costs (salaries)	34,951	52,378	87,329	29,288	41,972	71,260
Staff costs (consultancy)	13,485	8,990	22,475	8,246	11,817	20,063
Other staff costs (including expenses, payroll fees and training)	1,976	933	2,909	1,656	-	1,656
Office costs	7,588	15	7,603	7,536	89	7,625
Other costs	373	4,346	4,719	413	1,053	1,466
Premises/utilities	12,521	-	12,521	11,997	-	11,997
Promotion costs	690	3,354	4,044	1,173	3,700	4,873
Volunteer costs	25	-	25	186	-	186
Governance costs	1,597	105	1,702	1,599	290	1,889
	<u>73,579</u>	<u>78,629</u>	<u>152,208</u>	<u>65,319</u>	<u>76,418</u>	<u>141,737</u>

	2018 £	2017 £
Governance costs include:		
Independent examination fee	<u>840</u>	<u>990</u>
Other fees paid to independent examiner's organisation for HR, payroll services and training	<u>614</u>	<u>559</u>

4 Staff costs and numbers

	2018 £	2017 £
Salaries	97,477	95,476
Employer's NI	6,554	5,737
Employer's pension contributions	6,021	6,121
	<u>110,052</u>	<u>107,334</u>

Split of salaries by activity:

	2018 £	2017 £
Raising funds	22,723	36,074
Charitable activities	82,066	68,251
Governance costs (included within staff costs in note 3b)	5,263	3,009
	<u>110,052</u>	<u>107,334</u>

	2018	2017
Average number of employees	<u>4</u>	<u>4</u>
Average number of FTE employees	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 in either year.

Total key management personnel remuneration benefits was £38,727 (2017:£36,295).

5 Trustees remuneration, benefits and expenses

Trustees received no remuneration in their role as trustees, however 4 trustees were re-imbursed travel expenses totalling £344 (2017 4 trustees reimbursed travel expenses totalling £592).

6 Gains and losses on investments

	Unrestricted Funds	Restricted Funds	2018 Total	Unrestricted Funds	Restricted Funds	2017 Total
	£	£	£	£	£	£
Realised gains/ (losses) on disposals	-	-	-	12,783	-	12,783
Unrealised gains/ (losses) on revaluation	-	-	-	358	-	358
	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,141</u>	<u>-</u>	<u>13,141</u>

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

Notes to the Accounts (continued)
for the year ended 31 December 2018

7 Tangible fixed assets

	Equipment £	Motor Vehicles £	Total £
Cost			
As at 1 January 2018	10,888	4,800	15,688
Additions	-	-	-
Disposals	-	-	-
As at 31 December 2018	<u>10,888</u>	<u>4,800</u>	<u>15,688</u>
Depreciation			
As at 1 January 2018	10,142	4,800	14,942
Charge this period	373	-	373
Disposals	-	-	-
As at 31 December 2018	<u>10,515</u>	<u>4,800</u>	<u>15,315</u>
Net book value			
As at 31 December 2018	<u>373</u>	<u>-</u>	<u>373</u>
As at 31 December 2017	<u>746</u>	<u>-</u>	<u>746</u>

8 Fixed asset investments

	2018 £	2017 £
Movement in fixed asset listed investments		
Market value b/fwd at 1 January 2018	-	313,931
Additions	-	10,997
Disposals at valuation	-	(325,286)
Add/(Less): net gain/(loss) on revaluation	-	358
Market value c/fwd at 31 December 2018	<u>-</u>	<u>-</u>

9 Debtors

	2018 £	2017 £
Trade debtors	1,714	-
Tax recoverable on gift aid donations	7,000	9,500
Other debtors	2,455	2,455
Prepayments	1,430	1,285
	<u>12,599</u>	<u>13,240</u>

10 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals	4,577	5,513
	<u>4,577</u>	<u>5,513</u>

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

Notes to the Accounts (continued)
for the year ended 31 December 2018

11 Restricted funds

	Balance b/fwd £	Income £	Expenditure £	Balance c/fwd £
Friends of the Peak District	120,708	47,781	(81,807)	86,682
Ward Graves	2,975	485	(3,460)	-
Boundary Walk	2,371	2,050	(4,413)	8
Fracking	1,708	3,226	(4,825)	109
CNP Fighting Fund grant	1,000	-	(1,000)	-
Green Belt	3,088	885	-	3,973
Challenge Road Building	-	2,944	-	2,944
Leek Road	-	1,186	-	1,186
AESSEAL	1,000	-	-	1,000
	132,850	58,557	(95,505)	95,902

Friends of the Peak District: subscriptions specifically covering the area of the Peak District.

Ward Graves: public appeal and grants to pay for restoration of CPRE founders' graves in Crookes Cemetery which has now been completed

Boundary Walk: funds to enable the completion of a new circular long distance trail celebrating the role of our organisation in mapping and establishing the Peak District National Park.

Fracking: income from appeal to members to assist with costs of fighting fracking applications in S.Yorks or the Peak.

CNP Fighting Fund grant: grant in aid to help assist local communities to resist fracking-related development in and around the Peak District.

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

Challenge Road Building: member and public appeal for funds to assist our work in challenging the policy of road building.

Leek Road : member and public appeal for funds to challenge development of land for residential purposes adjacent to the Peak District National Park.

AESSEAL: grant received from South Yorkshire Community Foundation for a project to engage with hard to reach groups; awaiting resources (matching funding and time/staff) before inception.

Prior year	Balance b/fwd £	Income £	Expenditure £	Balance c/fwd £
Friends of the Peak District	18,662	192,573	(90,527)	120,708
Ward Graves	-	2,975	-	2,975
Boundary Walk	1,000	8,750	(7,379)	2,371
Fracking	1,985	105	(382)	1,708
CNP Fighting Fund grant	-	1,000	-	1,000
Green Belt	-	3,088	-	3,088
AESSEAL	1,000	-	-	1,000
	22,647	208,491	(98,288)	132,850

12 Split of net assets by fund

	Unrestricted Funds £	Restricted Funds £	2018 Total £	Unrestricted Funds £	Restricted Funds £	2017 Total £
Tangible fixed assets	373	-	373	746	-	746
Investments	-	-	-	-	-	-
Net current assets	293,579	95,902	389,481	342,912	132,850	475,762
	293,952	95,902	389,854	343,658	132,850	476,508

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

Notes to the Accounts (continued) for the year ended 31 December 2018

13 Operating lease commitments

At 31 December 2018 the charity was committed to making the following payments under other operating leases as follows:

	2018	2017
	£	£
Operating lease payments:		
Within 1 year	821	821
Within 2 to 5 years	342	1,163
	<u>1,163</u>	<u>1,984</u>

14 Related party transactions

Donations (including subscriptions) received from 6 trustees during 2018 amounted to £233. (2017 £585 from 7 trustees)
There were no other related party transactions.

