

CPRE The countryside charity

(Registered as Campaign to Protect Rural England)

Company Limited by Guarantee

REPORT AND FINANCIAL STATEMENTS

31 December 2023



The
countryside
charity

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1. A MESSAGE FROM OUR CHAIR

The special role that CPRE must play in public life has been clearer than ever in 2023 with the issues that we champion, from housing and energy to climate change and nature's recovery, always near the top of the news and political agendas. We have something important to say about all these issues, but our unique role remains the relationship between them.

This has been a year of transition and change for CPRE as we welcomed a new Chief Executive, Roger Mortlock, in May and two new Directors, Elli Moody and Ruth Evans, at the end of the year. The priority for the new team in 2023 was to work with the Board and the network of CPRE branches to refocus our strategy for the three years leading up to our centenary in 2026. That work is now complete, and our priorities are described more fully below. We also said farewell to Tom Fyans who left us in November after eight years at CPRE as Director of Policy and Campaigns, providing stable leadership for the organisation as Interim CEO in 2022/23.

Hedgerows remained a theme throughout 2023 with a major win to start the year for our campaign for a 40 per cent increase in hedgerows by 2050. The government did not quite match our ambition but pledged 45,000 miles of hedgerows by 2050 in January. Our campaign was matched by work on the ground to restore and create hedgerows as part of our Hedgerow Hero project with CPRE branches across the country. And in the Coronation year, we joined the Big Help Out with our Hedgelife Help Out citizen science project designed with the Tree Council which engaged nearly 5,000 people in local hedgerow surveys.

Spring saw the launch of our rooftop solar campaign calling for targets for rooftop mounted solar panels and mandatory inclusion of rooftop solar panels on new homes and commercial buildings. The campaign gained widespread support and the government has already changed planning regulations to make it easier to instal solar on roofs and brownfield sites. We continue to push for rooftop solar to be mandatory for new homes.

Planning was another theme throughout the year as we worked to deliver positive outcomes for the countryside through the Levelling Up and Regeneration Bill, which became an Act in October and the revisions to the National Planning Policy Framework (NPPF) which were published in December. We worked with partners in the Better Planning coalition throughout the year, focused on the Levelling Up Bill, securing important gains on short-term lets, affordable housing, and public involvement in planning decisions. Input from CPRE branches across the country fed into our response to changes in the NPPF, with major wins for the countryside announced at the end of the year, not least the change in policy from government on five-year land supply for housing.

In November we launched another milestone campaign, with the publication of a new report on the State of Rural Affordable Housing. The report revealed a devastating decline in homes for social rent, an increase in rural homelessness, and a huge rise in social housing waiting lists as the impact of second homes, short-term lets and a lack of genuinely affordable housing has hit rural communities hard. We will continue to build on this work in 2024.

Financially, our accounts for this year show that unexpected legacy income played a critical part in a successful result, alongside two large grants from a corporate partner and charitable trust supporting our hedgerow and policy work respectively. Our challenge remains diversification of income to prevent reliance on unpredictable legacy income and this work will remain a focus for the new team in 2024.

As a network of federated charities, it is essential that we work together to ensure that we are more than the sum of our parts. The National Assembly became a formal part of our governance in 2023 and now plays a critical role in supporting our work together. I would like to thank Danny Garvey, the first Chair of the National Assembly, who was instrumental in establishing this forum for collaboration and Michael Proctor who succeeded him and continues the good work.

Looking forward, the General Election in 2024 and our centenary in 2026 are important bookends in our refocused strategy. We launched our manifesto for the next government in October 2023, using it to call on all political parties to recognise the value of the countryside and its critical role in answering the nation's

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challenges. And our centenary is not only an opportunity to celebrate a proud history, but also a chance to champion a new vision for England that has a thriving and beautiful countryside at its heart.

Simon Murray

Chair of the Board of Trustees

2. TRUSTEES' REPORT

The Trustees of CPRE present their annual report for the year ended 31 December 2023, together with the audited financial statements for that year. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The Campaign to Protect Rural England uses the operating name: CPRE The countryside charity. The legal name remains unchanged.

a) Objects and activities

The Trustees have referred to the guidance from the Charity Commission on public benefit in producing this report, and when reviewing our aims and objectives and planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Our charitable objects are 'to promote and encourage for the benefit of the nation the improvement and protection of the English countryside and its towns and villages and the better development of the rural environment'.

b) Our vision and mission

At CPRE we want to see a beautiful, thriving countryside which is valued and enjoyed by all and which is enhanced and protected for this and future generations. It is vital for our wellbeing, it is the place for nature and it is a critical part of this nation's response to the climate emergency.

CPRE's vision is of 'a beautiful and thriving countryside that enriches all our lives'. Our mission to take us there is to 'promote, enhance and protect a thriving countryside'.

c) Our Strategy 2020-26

Our mission is delivered through the strategic plan which aims to broaden our appeal, increase our impact and renew our countrywide network. We had four key aims designed to guide us to achieve this mission:

1. Connect people and countryside

We'll promote the value and benefits of the countryside so that far more people engage with, understand and enjoy it, particularly those who have not benefited before. This will help us to create a stronger voice to enhance and protect the countryside, including locally-valued landscapes;

2. Promote rural life

With communities and partners, we'll develop and promote a sustainable vision for living in the countryside and bring together solutions for the rural economy, housing, farming, transport and the natural environment;

3. Empower communities

We'll empower our network to engage with communities to involve more people in improving their local environment through volunteering and local action;

4. Grow our capacity

We'll bring together a larger and more diverse group of people who share our belief in countryside for all.

In the report below we detail the work we have done during the year to further our mission.

As part of our mid-term review the year we refocused our strategy in three key aims to guide us to our centenary in 2026:

Future Countryside

We will build a new, collective vision for the future of our countryside, in a time when it faces unprecedented challenges.

We believe in a climate friendly, nature rich, and beautiful future countryside – enabled by dynamic land use change, underpinned by a spatial plan that helps local people and decision makers balance the value and functions of the countryside for us all.

Countryside Next Door

We will protect and enhance locally valued landscapes and green spaces and advocate for greater access for everyone to their countryside next door.

For most of us the most valuable countryside is that on our doorstep – the countryside next door. It might not benefit from a special designation or protection, but the 'ordinary' countryside and green spaces close to home.

Build our movement

We will inspire, equip and grow a movement of citizens taking action for positive change – powered by our network, rooted in people's love of place, nature and the countryside.

We believe that empowering local people is key to making good decisions. We want to widen and diversify our reach and drive a movement for positive change in the countryside, supporting more people to take action to secure a future for our countryside.

d) Activities and services provided

Our campaigning is evidence-based and reasoned, as well as passionate. We are experts in the planning system and landscape character, locally and nationally. We are independent of any interest group and defend the countryside in the public interest.

The three principal ways in which we achieve our objectives are:

1. Initiating and supporting activities that directly improve the countryside and rural communities.
2. Influencing national policies to maximise the benefit and minimise the damage to the countryside.
3. Supporting and developing our network of independent local CPREs and through them influencing local plans, supporting appropriate developments and preventing developments that would unnecessarily damage the countryside.

We provide an overview of our activities through: this Annual Report; CPRE's Annual Review; Countryside Voices, our magazine for members; tailored communications for donors and high-value supporters; and regular campaigns update email bulletins. Our website www.cpre.org.uk and activity through all the main social media channels promotes the value of the countryside and our work to enhance and protect it, providing advice and access to comprehensive information on our aims, activities and services.

The 39 independent county CPREs run campaigns and provide local information via their websites, publications and events. They have a very small staff and rely in the main on increasing numbers of volunteers to help them enhance and protect their local countryside.

The work of national CPRE is organised into four main departments, each of which comprises a number of teams:

1. Policy, Campaigns and Communication: Land Use and Planning, External Affairs and Brand and Engagement.
2. Fundraising & Supporters: Members & Supporters, Philanthropy & Partnership.
3. Communities & Participation: Volunteering Development, Network Support and Engagement.

4. Finance, People & Performance: Finance, Knowledge & Data, HR and IT.

The departments work very closely together and much of our work is carried out jointly by cross-team groups of staff also working with volunteers from across our network. Responsibility for delivering our strategic aims brings their work together and highlights from 2023 are reported accordingly below.

3. OUR ACHIEVEMENTS IN 2023

2023 was a year of transition and refocus.

2023 was always going to be the mid-term strategy review and with the arrival of our new CEO Roger Mortlock fresh impetus was giving to refocusing the strategy for the remaining three years leading to our centenary. 2023 also saw the arrival of two new Directors Ellie Moody (Policy, Campaigns and Communication) and Ruth Evans (Fundraising and Supporters).

Despite these changes the overwhelmingly the public work of the charity - campaigning on and raising awareness of countryside issues and solutions and providing more support to those striving for better outcomes locally – continued at a pace. As you can see from the reports below, the sheer number, breadth and depth of our campaign and policy launches and activities, our lobbying and meetings with Government at all levels and the number and quality of media coverage of CPRE's work, was remarkable.

Internally we updated our Articles and formally included the new Assembly within our governance structure to improve the co-ordination and co-creation of initiatives with our local CPRE's. We also took the opportunity to strengthen the nominations committee so that all future Trustees are recruited through the same process.

Fundraising including legacy income exceeded our expectations which together with tight cost control has enabled us to replenish our unrestricted reserves. CPRE is fortunate enough to have a stable income base provided by its strong and longstanding membership and by those who leave us a legacy, but we still have a way to go in diversifying the sources of our income, to reduce our reliance on these core income streams and reduce the risk of shortfalls in the long term. Supporting our members and collaborating across the CPRE movement and with partners and allies for nature and countryside to attract more support for all of our work, continues to be a priority for 2024.

e) Connect people and countryside

A significant focus for us across the first three quarters of the year was our work, both on our own as CPRE and as part of the Better Planning coalition, seeking to influence the Levelling Up and Regeneration Bill (LURB), which became an Act in October 2023. Overall, we believe we substantially influenced the Act in the following ways:

- The introduction of a statutory register of short-term rentals, following on from our campaign on the impact of the growth of such rentals in rural areas.
- Changes to compulsory purchase rules making it easier for local authorities to purchase land for the building of affordable housing without having to pay the same amount of 'hope value' to a landowner as previously.
- Commitments to address climate change and to consult the public in the preparation of new National Development Management Policies (NDMPs).

We also worked with Lord Best on a further LURB amendment calling for stronger requirements on affordable housing in large development sites, and in response the government undertook to introduce a new policy to cover this issue. We launched an e-petition on the LURB campaign and 3,659 supporters took part in an email

your MP action, asking them to sign an open letter to Minister Gove calling on him to ensure new NDMPs have public and parliamentary scrutiny.

A key achievement for the year was the launch of our rooftop solar campaign in May with a report that gained coverage on the BBC and in local media. Two MPs spoke at the launch including the chair of the Commons Environmental Audit Committee. The government established a taskforce and has also changed planning regulations to make it easier to instal solar panels on roofs of houses and on car parks. A further consultation has launched which proposes to also make rooftop solar mandatory in new housing. Our rooftop renewables e-petition has gained (25,702) supporter signatures to date.

In April, we published a report on planning appeals on greenfield sites which found that local policies to protect valued greenfield land were being repeatedly undermined by national planning policies requiring a five-year housing land supply. It was covered exclusively by the Sunday Times. We also published a further State of the Green Belt report in August, which showed that, despite claims from the housebuilding industry, substantial amounts of development are continuing to come forward on Green Belt land, raising questions as to how the land will be protected and enhanced in future. This was the issue we focused on at Party Conferences.

2024 is a General Election year and so ahead of the autumn 2023 political party conferences we launched our manifesto, with four focus areas for influence: the planning system, rural affordable housing, the countryside next door and rooftop renewables. At the Conservative conference, Roger spoke on two panels on the Green Belt and net zero and at the Labour Party conference, he spoke on a panel about land use framework and brownfield first. Since the autumn particularly, we've had a public affairs focus on building relationships with MPs to enhance our profile and political awareness of our manifesto calls as we look towards the general election.

The publication of the revised National Planning Policy Framework (NPPF) in December heralded a number of successful outcomes for the policy work we did last year. The government changed policies on the five-year land supply rule and on encouraging energy efficiency and rooftop solar on existing buildings, in ways that we had recommended in our research.

We rounded off the year by publishing a major report on the State of Rural Affordable Housing in November with a report launch in the House of Lords. The report highlighted the changes in housing affordability and delivery in rural areas and the impact this has had on countryside communities. The report also analysed the policies in place and solutions to address the crisis. The reception was a big success with 150 guests including the housing minister Lee Rowley and staff of his shadow Matthew Pennycook. Two people with lived experience of social housing spoke at the event, including a well-known social housing influencer Kwajo Tweneboa. The launch tweet was the second most engaged tweet of the year – 150,000 impressions, and 3000+ engagements. National coverage of the Rural Affordable Housing report included pieces in BBC Radio 4 Farming Today, the Daily Express, and Inside Housing. There was extensive coverage of the report in the South West, including ITV West Country, BBC Radio Gloucestershire and more than ten local titles, and on Greatest Hits Radio.

f) Promote rural life

We had a positive start to the year with the government announcing on 31 January an ambitious target to create or restore 30,000 miles of hedgerows by 2037, and 45,000-miles of hedgerows by 2050, under the new Environmental Improvement Plan 2023. This was a major achievement for the campaign we had run on hedgerows the year before, even if it didn't go as far as the 40% increase in overall hedgerow length by 2050 that we had called for.

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Alongside continuing the Hedgerow Heroes work on local planting schemes, we also successfully raised funds for further policy research to maintain momentum on the campaign in 2024. We also followed up the government commitment by responding to a government consultation on strengthening hedgerow protection with input from interested network groups.

Our hedgerow planting work was covered by BBC Countryfile in April, and our tranquillity mapping on a range of national outlets during the Coronation. We also achieved a further success in September when Natural England agreed to part fund a development stage as the first step in updating our 2005 tranquillity mapping. This development stage will guide a subsequent full update of the mapping itself which we will need to raise further funds and other support for in 2024.

Our call for a stronger rural bus network has been included in Labour's draft policy programme for the next general election. We also met the Shadow Housing Minister in June.

We successfully completed the internal policy review on farming with the Board signing off the final version, and made substantial progress with a separate review of organizational transport policy which we aim to conclude in early 2024.

g) Empower communities

This year the focus has been on working together as a movement on our major campaigns, particularly around rooftop renewables and planning. Towards the end of the year, we began to look ahead to the general election year and how we can work together to influence the election outcome.

Network Engagement

There have been regular networking opportunities on the Renewables Done Well campaign (now the Rooftop Renewables campaign) with on average half of the local CPRE groups participating month to month. Many local CPREs are also championing rooftop renewables, for example, CPRE Hampshire who have adopted a [solar policy](#) and CPRE Gloucestershire who have developed a rooftop solar audit method with students.

The planning campaign group has now evolved into a peer learning network for planners and meets monthly to share experiences and best practice. It's regularly attended by 10-15 people. In addition, there is an EDI topic forum, a farming and agriculture topic forum, a volunteer coordinators network, a staff networking group and a monthly call for local CPRE chairs, hosted by CPRE's chair Simon Murray.

Twenty-seven training sessions were delivered in 2023 including a themed learning month in November. Over 300 local CPRE staff and volunteers attended the sessions which ranged from how to use social-media tools, to editing websites, campaigning during an election year, understanding cycles of oppression and how to increase youth participation. The level of satisfaction with the training remains at 4 stars (out of 5) with the highest scores achieved for 'leader knowledge'.

The network intranet launched in January 2023 and provides a major new tool to share information and resources across the CPRE network. Its wide-ranging content covers our campaigns, policies, how we work together as a movement, events and webinars and resources and support for running a local charity.

The weekly e-newsletter Network News continues to be a valued means of sharing opportunities to collaborate across the movement. The number of recipients was audited this year, however over 600 are still receiving it and the average weekly open rate is 58%.

Volunteering and participation

Initial analysis of data of ethnic diversity showed that the percentage of volunteers from the Global Majority has increased from 4.9% to 8.2% in 2023. Information is collected from volunteers when they register and is

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available for new volunteers who registered after 2021, from local and national CPREs. As well as changes in the ethnic backgrounds of volunteers, there is also an increase in young volunteers from 8.4% at the start of the year to 11.4% by December.

Over 80 new staff and volunteers have joined the online inductions held every other month this year. This important engagement opportunity ensures people, regardless of their role across the movement, are aware of the support available from CPRE as well as our strategic priorities at the start of their time in role. The sessions are convened by the Volunteering team with input from CPRE's Chair, CEO and other colleagues.

Two rounds of [volunteer awards](#), coinciding with Volunteers Week in June and [Trustees Week](#) in November recognised 16 nominees this year. The awards, coordinated by the team, enable local CPRE team to present volunteers with their medal and certificate while the national approach means we can share their incredible stories more widely.

We continue to encourage and support local CPREs to join us in using Assemble, an online volunteer engagement system, to help improve recruitment and the task of volunteer coordination. Through the year seven more local CPREs onboarded their volunteers to Assemble bringing the total using it to 38 (90%). Together with new volunteer recruitment the number of volunteers is now over 1,600. A promising indicator of how interest in volunteering for CPRE has changed there were over 380 applications by new people this year.

Big Help Out

We were given an early opportunity to engage with the [Big Help Out](#), thanks to our membership of a partnership of larger charities called 'Shape the Future with Volunteering'. Linked to the King's Coronation and in recognition of the King's commitment to public service, the event triggered millions of people to help out on coronation weekend and beyond. To link with our hedgerow campaign, calling for a 40% increase in hedgerows by 2050, Hedgelife Help Out was developed with the Tree Council to encourage as many as possible to visit a hedgerow near them and take part in a light touch citizen science activity.

[Hedgelife Help Out](#) received over 2,000 submissions, from over 4,600 people who started the survey, and this generated 300 new leads who were signposted to volunteering opportunities with local CPREs in their area. Participants were asked to compare the hedge they visited with the key characteristics of a healthy hedge, such as height and connectivity. While not statistically significant, as participants self-selected hedges to visit, most were able to find healthy hedges and learnt a little more about them. Results also show that a majority of people found taking part was good for their wellbeing.

We were thrilled to feature on BBC Countryfile twice in the run up to the big event. Website and social media engagement exceeded expectations, with nearly 10,000 landing page hits and nearly 600 downloads of CPRE's 'Rough Guide Around the Hedges'. After Star Count, Hedgelife Help Out was the most viewed page of the year.

Hedgerow Heroes

Hedgerow Heroes concluded its second year in April 2023 and started its third year in July 2023, thanks to generous funding from a corporate donor. In its second year seven projects across the country planted or gapped up 18.5km of hedgerow and coppiced or laid another 8km (26.5km). The 2023/4 project is currently underway and nine local CPRE groups are taking part. They have a target to plant or gap 20km and for 2km to be coppiced or laid (22km). The projects have created opportunities for communities to positively improve their local landscape and create natural habitats, whilst also combating climate change with carbon capture. Hundreds of volunteers have taken part from school and scout groups to conversation groups and local residents. This year we have started to ask participants for their feedback and the majority, as with Big Help Out, report that taking part has been good for their well-being and connecting to nature.

h) Grow our capacity

Broadening CPRE's appeal and increasing the amount and diversity of our membership and income continue to be major priorities as we build on the new purpose and brand through the strategy.

Engagement and Income

2023 has been a very positive year in terms of income for CPRE, largely driven by strength in Legacy income and that from our supporters and members. Overall our income was £1.1m higher than 2022.

Brand and Engagement

Our brand and digital marketing activity is central to reaching and engaging larger audiences, broadening our appeal and ensuring supporters return to CPRE with purpose:

Brand

- Prompted brand awareness for the year was 18%, 2% above target and representing a stabilisation of our brand awareness.
- Logo recognition was up 4% on 2022 at 22%.

Website

- The website outperformed 2022 across key metrics and was on average 20% up.
- Migrated all local groups to GA4 from Universal Analytics for improved insights.

Social media

- We saw growth in year-on-year impressions (23% increase) with a peak in April and May driven by paid activity for the rooftop renewables and Hedgelife Help Out campaigns. Overall engagements increased (1.1% increase) as did audience size (4.1% increase), relatively slow growth which is a reflection of a turbulent social media landscape and lack of investment in paid activity.

Star Count

- 3,971 people took part (up from 2022).
- 1,780 people emailed their MP about light pollution.
- Chris Packham involvement helped to boost engagement and our Instagram following increased by 444 (806%) in February alone.

Membership and Income Generation

Legacy income was a major driver, again, in our financial success in 2023, as it delivered £1m in excess of the prior year income.

Our income from Individual supporters, having held up surprisingly well in the last two years, saw a fall compared to the previous year. People across the UK are affected by the cost-of-living crisis with many charities experiencing dips in their voluntary income and increased loss of supporter numbers. We were able to offset some of the reduction by an increasingly successful deployment of tactical (unplanned) email appeals. We are grateful for all the support that our supporters and members have been able to provide, especially in these increasingly difficult times.

Our focus on the membership programme in 2023 resulted in an increase in income compared to 2022, despite a continuing fall in the number of members. This shows promise for 2024 when we should be able to apply the improvements in our renewals programme to the whole membership base once the new CRM system is fully functional.

Philanthropy & Partnerships

In 2023 we continued with our important work on hedgerows and started phase 4 of our Hedgerow Heroes project thanks to the generous support of our corporate partner MW Tops Wildlife Conservation Fund who gave £451k funding towards projects to plant and restore hedgerows across the country and conduct research into hedgerows.

We are also received a large grant of £500,000 from the Trustees of the Nancy Bateman Charitable Trust who awarded this donation to help fund our planning work over the next three years. This grant will fund important work on the planning system and land-use.

We are grateful to the many individuals, trusts and foundations and corporate partners who fund our work across a variety of areas including planning, rural transport, EDI and rooftop renewables.

Our strategy remains to diversify and increase other income sources to reduce the impact of fluctuations in various income streams but this can be a slow process and is highly influenced by changes in the economy.

Governance

The regular cycles of meetings continued, for the most part hybrid. The National Assembly met four times in 2023 and established working groups to consider other recommendations from the governance review, most notably around the process for recruiting new Trustees and looking at the allocation of membership income and cost between National CPRE and the local CPRE's. The recommendations of these governance and nominations committee groups were incorporated into our new Articles.

In October we held an additional General Meeting to formally incorporate the recommendations of the various governance reviews into our Articles. The new Articles formally incorporates the Network Assembly into the governance structure. It also abolished the regional groups and the direct member nominated trustee election process. The Nominations Committee formally incorporates members from the National Assembly. This change was unanimously approved by members.

Diversity & Inclusion

Work has continued on the diversity and inclusion journey that followed a diversity audit in 2019. The second year of our Green Shoots Scheme and has now concluded. CPRE's Green Shoots scheme was created to increase diversity within the CPRE staff team by providing access to career opportunities. It is specifically aimed at people who are usually disadvantaged due to their age, background, or level of education.

We have also joined with other environmental charities in contributing the RACE report which is deepening our understanding of diversity issues. Priorities for 2024 are captured in a refreshed Staff ED&I plan and include improving reporting on diversity for staff and volunteers and setting targets for recruiting staff and volunteers from backgrounds under-represented by CPRE (identified in our leadership statement). We have launched an Ally Resource Group to better hear staff experience and work with the Senior Leadership Team to deliver the ED&I plan.

IT Upgrade

The development of the new CRM system has continued. The initial system was launched in August 2023. There have been a number of challenges with the system since it was launched which are being addressed in conjunction with our provider. It is anticipated that this initial system will be fully operational in by Q3 2024.

During August 2023 some pilot local groups were trained on the new system and feedback was very positive. This will allow better access to data by local CPRE's and for members and supporters to better manage their own data.

Our Staff

Following the changes in 2022, 2023 has been a year of welcoming new colleagues. We held two staff conferences and spent time together exploring the historical and natural environment of the Olympic Park. We have trained mental health first aiders to spot and support staff who were struggling. In September we recruited our new People Lead so that we have a small internal HR resource. We have continued to work with Community to complete the postponed benchmarking exercise in 2023, review and update our hybrid working guidance and introduce a stronger focus on individual development in the performance appraisal process, all guided by developing our employment offer to better attract and retain staff.

Commitment to Fossil Free

CPRE continued its process of becoming fossil free. With the office move we gained control over our supply of electricity. Our existing supply is zero carbon which is described as matched to a mix of renewable certificates and nuclear energy. From April 2024 we are moving to 100% renewable from wind and hydro assets.

CPRE does not have direct investments in oil extraction companies.

i) Strategic Performance Results 2023

The Strategic performance measures, summarised below, give a top-level view of progress on the most important measures of progress against the plan. They need to be taken together with the qualitative reports above to see a full picture of what's going well and where challenges remain.

These indicators are used through the year by the Board of Trustees to keep abreast of progress and provide early warning of any areas which need attention.

KPI no.	Strategic aim/objective	Measure	Target 2023	2023 Results	RAG	NOTE
1a E&I	4.2 Grow: 10% average annual growth in income	Total fundraising income all sources £	£3.9m	£5.9m		Ahead of target due to legacies and high value income
b E&I	Fundraising Return of £3.50 for every £1 spent	Return on Fundraising Investment including wages	4.8	9.9		Ahead of target due to high legacies.
c E&I	Diversity of income	Fundraising Income from any stream at least 10% and/or no more of 50% of total income by 2026	38% legacies 62% other fundraising	58% Legacies 42% Other		Need to increase income from other areas longer term to reduce reliance on legacies.
2 E&I	4.1 Grow: Supporters	Numbers and diversity of supporters all sources of which 12% financial supporters	300,000 30,878 financial	266,248 24,428 financial		Impact of cost of living crisis and reduced brand advertising
3 E&I	4.4 Grow: Brand awareness	More people recognise CPRE and are positive about our work	16%	18%		

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KPI no.	Strategic aim/objective	Measure	Target 2023	2023 Results	RAG	NOTE
3 C&P	Connect: 1.4 Sustainable Planning	3 Policy & practice changes that improve the planning system by delivering more sustainable development in public interest	Policy and practice or media outcomes to be added each quarter, taken from C & P Outcomes Framework	<p>In December we achieved a major campaigning success when the government published a revised National Planning Policy Framework (NPPF). This included two major changes that we had called for, on relaxing the requirement for a five year housing land supply so that local plans have more weight; and also a stronger policy encouraging energy efficiency and the installation of solar panels on new buildings.</p> <p>The Levelling Up & Regeneration Act gained Royal Assent at the end of October. We could point to two major campaigning successes: the introduction of a statutory register of short term rentals, following our campaign on the impact of the issue in rural areas; and changes to compulsory purchase rules making it easier for local authorities to purchase land for the building of affordable homes. This came on top of a commitment from Ministers to introduce new, stronger national planning policies on affordable housing at a later date.</p>		<p><i>There were also further changes made to the NPPF in relation to housing targets, onshore wind farms and Green Belt which some of our local groups will have welcomed, but there is less political consensus around them, we didn't campaign for them directly at the national level, and we expect these changes to be reversed after the general election.</i></p>
4 C&P	Promote: 2.1 Rural vision	3 policy and practice change successes that ensure a more sustainable rural economy in which communities can thrive		<p>In November we published our first State of Rural Affordable Housing report. The launch tweet was the second most engaged tweet of the year – 150,000 impressions, and 3000+ engagements. 20 parliamentarians attended the launch event including the housing minister Lee Rowley and staff of his shadow Matthew Pennycook, with 150 guests overall.</p> <p>National coverage of the Rural Affordable Housing report included pieces in BBC Radio 4 Farming Today, , the Daily Express, the Farmers Guardian, Inside Housing and Rural Services Network.</p> <p>There was extensive coverage of the report in the South West, including ITV West Country, BBC Radio Gloucestershire and more than ten local titles, and on Greatest Hits Radio.</p> <p>In October we released our 2023 Local Green Spaces (LGS) report. We had media coverage in The Guardian and on the BBC Humberside website. The report revealed that LGS designations have increased by 771 since 2022, including in deprived areas. However, our mapping reveals a persistently strong correlation between deprivation and lack of green space.</p>		
5 V&P	Empower: 3.2 Volunteering	Volunteer count - Number of registered volunteers by county/region.	1,550	<p>1,682 filled volunteer roles up</p> <p>Top reason for leaving – Volunteer role ended</p>		
6 V&P	3.1 Collaborative campaigning network	<p>Participant satisfaction with training/conf/networking.</p> <p>% local CPREs directly supported and/or engaged with national activity within year.</p>	<p>4.5/5 average rating.</p> <p>70% good/excellent engagement by local CPRE groups with national CPRE.</p>	<p>4.03/5 average rating of participant satisfaction.</p> <p>Network News open rate of 58%. Numbers of recipients dropping as we audit data.</p> <p>7 groups fall into the least engagement mainly due to capacity rather than any challenging relationships.</p>		

4. FINANCIAL REVIEW

The financial results of the charity's activities for the year to 31 December 2023 are set out in the Statement of Financial Activities and supporting notes.

Income and Fundraising Performance

This year total income increased compared to 2022 by £1.1m – mainly due to an increase in legacies. Membership, (net of the local share) and Committed Giving income was maintained at £1m and we are thankful for those loyal supporters. Funding from charitable trusts and companies was up compared with the previous year particularly due to funding for our Hedgerow work and a generous donation from the Nancy Bateman Charitable Trust for our work on planning.

Expenditure

Total expenditure in 2023 was £4.5m (2022: £4.2m) of which £3.8m was spent on charitable activities (2022: £3.5m), this included continued support to the network, our successful campaigning work as well as supplying members with information.

Financial Policy

The Board recognises the need to keep unrestricted reserves at a level appropriate to the needs of the organisation. The Board reviewed its reserves policy in December 2022 maintaining the target range in line with the policy below and to set the context for the 2024 budget. CPRE's reserves policy is:

'The Board adopts a risk-based approach to reserves. Its policy is to hold unrestricted free reserves, in a range of £1.7m – £3.5m. This reflects the Trustees' current appraisal of working capital requirements, the risks in CPRE's sources of income, an allowance for unplanned expenditure, and a degree of funding for key investments during the next planning cycle'.

For the purpose of its policy, CPRE has defined its reserves as its unrestricted free reserves, which constitute total reserves less restricted, endowment reserves and designated funds.

Therefore, our policy focuses on our unrestricted free reserves. These were £4.6m at the year-end (£3.1m in 2022) and represent a strong base to provide resilience against the financial risks faced by the organisation. Further information on CPRE's funds is contained in note 19 to the accounts.

Table: Unrestricted Free Reserves

	2023	2022
	£'000	£'000
Total Reserves	6,160	4,466
Less: Restricted Reserves	(618)	(358)
Less: Endowments Reserves	(147)	(134)
Less: Designated Reserves	(835)	(891)
Unrestricted Free Reserves	4,560	3,083

The year-end total of £4.6m is above our target range of £1.7m to £3.5m. Post year end Trustees have authorised additional investment in membership acquisition and centenary events to support the delivery of the strategy and the Trustees have set a small deficit budget for 2024.

Having assessed the charity's financial position, its plans for the foreseeable future, the risks to which it is exposed and the detailed cash projections, the Trustees are satisfied that it remains appropriate to prepare the statements on a going concern basis.

Investment Policy and Performance

During 2023 all CPRE's investments were managed by CCLA.

For the year to 31 December 2023 the total portfolio has increased by 183% (2022: increased by 5%) as we added a net £500k (2022: added £50k). Investment made a gain on investment in 2023 amounted to £52k (2022: £5k loss).

The main fund remains with the CCLA Cash fund.

CPRE's prime ethical consideration is to identify any obvious conflicts of interest between its objectives and the objectives/activities of any company whose shares may be acquired directly for the purpose of investment. We had no direct investment in company shares at 31 December 2023.

Fundraising Approach

CPRE undertakes fundraising activity to its supporters via direct mail, telephone and email in line with the Fundraising Code of Practice set by the Fundraising Regulator. Our fundraising promise, which is available on our website to reassure supporters of our approach, is

'When you support us by becoming a member, campaigner or donor you can be sure of the following:

- We will never sell your contact details to anyone outside of CPRE
- We will only contact you if you have expressed an interest in our work
- If we phone you, we will always check you are happy to take the call
- If you ask us to change how we communicate with you, or stop, we will respect that
- We try hard to ensure no one ever feels pressurised to support our work
- We are registered with the Fundraising Regulator and adhere to the Fundraising Code of Practice
- All our activities are open, fair, honest and legal.'

CPRE is registered with the Fundraising Regulator and adheres to the standards of the Fundraising Code of Practice. Twenty-seven complaints (2022: 15) about fundraising activity were received by CPRE national office in 2023 and they were promptly resolved without the need for escalation to the regulator.

Risk Management

The Board recognises its responsibilities in terms of managing risk and has systems in place to ensure that the risks faced by the charity are identified, assessed, managed and monitored.

The Senior Leadership Team and all staff assess risks as part of all significant project management. The Board review current material risks at each Board meeting during the year and a thorough review of potential risks annually. This was undertaken in December 2023.

The main categories of risk are:

- Governance
- Reputation
- Financial
- Regulatory
- External

The Board considers the gross risk before taking into account internal and external controls and the residual net risk after these internal and external controls are applied. The major net risks relate to external factors beyond CPRE's control; the most significant are considered to be:

- A downturn in the economy leading to a decrease in income and a reduced ability to diversify our income
- Inflation risk to costs, particularly wage inflation

The most significant internal risks **prior** to our internal controls are considered to be:

- Failure to diversify and grow income
- Our initiatives fail to achieve expected outcome due to not reflecting public mood or change in government policy
- Operational delivery of the CRM system
- Staff retention

Our internal controls are intended to manage rather than eliminate risks and to give reasonable rather than absolute assurances.

There are only two significant residual internal net risks, all of which are assessed as acceptable:

- Failure to diversify and grow income
- Operational delivery of the CRM. Additional resource has been added to mitigate this risk.

The system of internal control includes:

- A multi-year strategic plan
- An annual operational plan and budget, with actual performance being monitored regularly
- A range of policies (e.g. financial reserves policy) and procedures
- A Network Assembly for developing policies for working together with CPRE regions and branches
- A regular risk assessment programme
- A staff structure and scheme of delegation that aids continuity of our work

The scheme of delegation sets out the delegated authority of the Finance Committee, the Policy Committee, the Nominations Committee and the principal officers. The day-to-day management is delegated to the Chief Executive, the principal officers and other CPRE staff.

5. FUTURE PLANS

Our strategic aims 2020-26 as set out in section 2 (c) on page 3 demonstrate what we are going to do at national CPRE in the remaining three years to move us towards our vision of a beautiful and thriving countryside for all. The strategic aims set our priorities and where we are going to allocate our resources during this period. All our plans and projects contribute towards the achievement of these aims.

In practice our strategy means developing new projects with partners from the CPRE network and externally, to develop, set out and promote solutions through research, policy, campaign and practical work. It means new programmes for volunteering, membership and supporter engagement and capacity-building for our network and their communities. It means presenting to the public and policymakers a vision of positive, sustainable progress for our countryside which can hold its own against the imperatives of growth.

j) 2024 Priorities

Our operational plan and budget, which sets out the details of what we're going to do and how we will utilise our resources, have been agreed by the Board and follow three operational priorities for the year:

- Deliver strategic relationship building and profile raising to influence political parties ahead of the General Election and promote our manifesto calls for change to all audiences. Our focus areas will be on

planning system reform and land use strategy, rural affordable housing, enhancing the countryside next door and rooftop renewables.

- Grow membership driven income and supporting High Value Income generation – including maximising income through upgrades, renewals and a tiered membership programme and testing a face to face membership acquisition programme.
- Increase capacity through volunteering and network engagement – including increased volunteer engagement with our 'hero' campaigns and membership retention and acquisition

Progress against the operational plan will be measured by management and project teams and strategic performance measures reviewed by the Board every quarter. The budget with which we will deliver the plan has been agreed by the Board and is in line with our financial strategy and reserves policy. Progress against the budget is monitored alongside the performance measures by the senior leadership team and the Board advised by the Finance and Operational Effectiveness sub-committee as described below.

6. STRUCTURE, GOVERNANCE AND MANAGEMENT

k) Legal and Administrative Details

The Campaign to Protect Rural England is a registered charity (number 1089685) and a company limited by guarantee (number 04302973). It was founded in 1926. It is registered in England and its registered office is 15-21 Provost Street, London, N1 7NH. It is governed by its Memorandum and Articles of Association adopted on 4 October 2001, which were most recently amended on 19 October 2023.

The members of the Trustee Board are Trustees under charity law and Directors under company law. They are also known as Board Members.

CPRE has a wholly owned trading subsidiary, CPRE Enterprises Limited (Company No 4287611), which has been dormant throughout the year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102 – 2nd Edition, effective 1 January 2019) and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

l) Structure

National CPRE comprises the national office in London and county groups, Durham, Northumberland and Lincolnshire.

The regional groups were originally set up to influence regional plans but their role has evolved into one of engaging with sub-regional planning bodies and supporting collaboration across the network. The regional groups were removed from the structure as part of the governance review. Their remaining funds have either been distributed to member groups or held by one county group for the benefit of the member groups. The National CPRE regional groups' financial results are incorporated into the main charity financial statements at the end of each year. All regional work in London is carried out by CPRE London, and is accounted for within CPRE London.

The CPRE network operates as a network of 42 branches. There are 39 separately constituted branches that operate within the wider CPRE federal structure. As legal entities in their own right, with their own boards of trustees, their results do not form part of these financial statements. While 39 of the branches are separately registered charities, most use the name and branding of CPRE. All deliver broadly similar objectives and receive a share of the membership subscriptions from CPRE's members. Following the revision of the Articles, the Chairs of our branches hold over 80% of the voting rights at our Annual General Meeting.

TRUSTEES' REPORT

Year ended 31 December 2023

Three branches, Lincolnshire, Durham and Northumberland, are part of the main charity and their finances are incorporated into the charity financial statements at the end of each year.

The Board believes that the structure of the organisation is a huge strength that gives CPRE both a national presence and a strong and effective grassroots involvement.

General Council

The General Council comprises the voting members of CPRE. The voting members comprise: one person from each branch, one from each county association, Board members and the President.

The Board

The Board is made up of at least five and not more than ten Trustees including the Chair, the Chair of Policy Committee and the Treasurer (known as the "Officers"). It is composed of up to seven Elected Board Members (in addition to the Officers). All Elected Board Members serve a three-year term of office but may be eligible for re-election for a further three-year term. During the year three Board Members, Andy Topley, Anna Shute and Safia Minney stepped down and will be replaced at the next AGM.

The Charity maintains third party indemnity insurance for the Trustees.

Recruitment of Trustees

Trustees are recruited in accordance with our Articles of Association and the process is undertaken by the Nominations Committee who make recommendations to the Board. All Trustee roles are advertised within the CPRE Network and externally. They are advertised on the basis of seeking to fill skills gaps and to improve the overall diversity on the Board.

All members of the Board have role descriptions and take part in induction programmes, training and development as appropriate.

m) Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its net incoming/outgoing resources for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the charitable company's constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES' REPORT

Year ended 31 December 2023

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The following statements have been affirmed by each of the Trustees of the charitable company:

- so far as each Trustee is aware, there is no relevant audit information, (that is, information needed by the company's auditors in connection with preparing their report), of which the company's auditors are unaware; and
- each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Sub-Committees

The Board has three sub-committees: the Policy Committee, Finance Committee and the Nominations Committee. The Board sets terms of reference for sub-committees, all of which report directly to the Board.

The purpose of the Policy Committee is to provide a body of expertise to advise the Board and assist staff and Trustees of CPRE in all aspects of its external policy.

The purpose of the Nominations Committee is to select suitable candidates to be nominated for the Board. It is chaired by a member of CPRE's General Council.

The purpose of the Finance Committee is to ensure CPRE has sufficient and appropriate financial and other resources available for delivery of its operational plan and budgets. It ensures that CPRE operates within the requirements of its constitution, relevant legislation and best practice. It also acts as a Remuneration Committee reviewing reward policies, cost of living wage awards and the remuneration levels of senior staff.

n) Health and Safety

The Board considers managing health and safety and wellbeing of our staff, volunteers, suppliers and visitors a key priority.

The Board is ultimately responsible for compliance with health and safety legislation. The day-to-day responsibility is delegated to the Chief Executive and Director of Finance People & Performance, who are responsible for compliance, relevant policy development and performance. Health and Safety is a line-management responsibility throughout CPRE.

During the course of the year there were no significant accidents or incidents involving members of staff, volunteers, contractors or visitors to our office.

o) Employees and Volunteers

Our staff and volunteers continue to build CPRE's long-established reputation for professionalism, expertise and quality. They are the reason for our many lobbying and campaigning successes.

CPRE's volunteers are also highly valued and the Board is grateful for the huge amount of work they do. The work of volunteers in the branches and regional groups is supported by advice and other support from National Office, including inductions, training seminars and our events programme.

We support equal opportunities, and recruit and promote employees on the basis of aptitude and ability without discrimination. CPRE seeks to enable disabled employees to play a full role in the organisation.

p) Reward Policy

The pay of the principal officers - see page 20 - is determined by the Board of Trustees. Salaries are benchmarked with those of charities of similar size in terms of income, staff numbers and complexity. The same benefits, including pensions, and terms and conditions apply to the principal officers as all other staff.

All other staff salaries have also been benchmarked with those of charities of similar size in terms of income, staff numbers and complexity. It is expected that the majority of staff will be paid at the median for their role, however there is flexibility of +/- 15% around the median.

All staff salaries will be benchmarked again on a triennial basis. This was carried out in 2023. During the interim period the Board may approve an annual pay increase subject to an overall affordability criterion.

The Board includes Trustees appointed by our volunteer branch chairs and Trustees with significant pay expertise and knowledge, especially of the charity sector.

All nationally-employed staff are paid at least the London Living Wage.

q) Reference and Administrative Details

Management

The Board delegates responsibility for the day-to-day management of CPRE to its Chief Executive. He is aided by the Senior Leadership Team and other senior colleagues.

The present office holders and any past office holders who served during the year, and to the date of signing this Report, are listed below.

Office Holders

Vice Presidents

Fiona Reynolds

Ali Miraj

The Board (Trustees/Directors)

Simon Murray	Chair
Professor Patricia Broadfoot CBE	General Board Member (Vice Chair)
Martin Tyler FCCA	Treasurer
Andy Topley	Selected Board Member (Resigned July 2023)
Tony Burton CBE	Chair of Policy Committee (from July 2023)
Will Rivers	General Board Member
James Lindsay	General Board Member (Resigned February 2024)
Reema Khan	General Board Member
Safia Minney MBE	General Board Member (resigned September 2023)
Anna Shute	General Board Member (Appointed July 2023, resigned November 2023)
William Donaldson	Selected Board Member (from June 2023)

Sub-Committees of the Board:

Policy Committee

Tony Burton CBE	Chair (from July 2023)
Kaley Hart	
Catherine Le Grice-Mack	
Simon Murray	Trustee
Andy Topley	Interim Chair, Trustee (retired July 2023)
Rowena Swallow	
Madeleine Barr	

Finance Committee

Martin Tyler FCCA	Chair
Simon Murray	Trustee
Reema Khan	Trustee
John Ydlibi FCA	Co-optee

Nominations Committee

Simon Murray	Trustee
Andy Topley	Trustee (Retired July 2023)
John Lambert	Chair (Resigned January 2024)
Reema Khan	Trustee (appointed December 2023)
Martin Crookston	Branch Nominated Member (retired July 2023)
Debra McConnell	Branch Nominated Member
Ron Simpson	Branch Nominated Member (appointed December 2023)
Hugh Williams	Branch Nominated Member (appointed December 2023)

Principal Officers

Roger Mortlock	Chief Executive (Appointed May 2023)
Tom Fyans	Director of Campaigns & Policy, Interim CEO (Resigned August 2023)
Mark Cornish FCA	Director of Finance, People & Performance and Company Secretary
Dr Crewenna Dymond	Director for Communities and Participation
Marcella McGing	Interim Director of Income & Engagement (Resigned December 2023)
Ruth Evans	Director of Fundraising & Supporters (Appointed December 2023)
Ellie Moody	Director of Policy, Campaigns & Communications (Appointed November 2023)

Professional Advisers:

A list of CPRE's main professional advisers appears on page 52.

7. AUDITOR

During the year Haysmacintyre LLP resigned as auditors. Following a competitive tender Sayer Vincent LLP were appointed as auditors.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 21 March 2024 and signed on their behalf by:

Simon Murray
Chair

Martin Tyler FCCA
Treasurer

8. INDEPENDENT AUDITOR'S REPORT

to the members of Campaign to Protect Rural England

Opinion

We have audited the financial statements of the Campaign to Protect Rural England (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Campaign to Protect Rural England's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

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The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

21 March 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

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9. STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2023

		Unrestricted	Restricted	Endowment	2023	2022
	Note	Funds	Funds	Fund	Total	Total
		£'000	£'000	£'000	£'000	£'000
Income from						
Donations and legacies	3,4	5,156	993	-	6,149	5,031
Other trading activities	5	3	-	-	3	6
Investments	6	42	4	-	46	14
Total		5,201	997	-	6,198	5,051
Expenditure on						
Raising funds	7	794	-	-	794	662
Charitable activities	8	3,025	737	-	3,762	3,540
Total		3,819	737	-	4,556	4,202
Net Income/ (expenditure) before gains/ (losses) in investments		1,382	260	-	1,642	849
Net gains/ (losses) on investments		39	-	13	52	(15)
Net movement in funds (being net income /(expenditure)) for the year)		1,421	260	13	1,694	834
Reconciliation of funds:						
Total funds brought forward		3,974	358	134	4,466	3,632
Total funds carried forward		5,395	618	147	6,160	4,466

All of the charity's activities are continuing.

There are no gains and losses other than those shown above.

CAMPAIGN TO PROTECT RURAL ENGLAND
A COMPANY LIMITED BY GUARANTEE - COMPANY NO. 4302973

10. BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	£'000 2023	£'000 2022
FIXED ASSETS			
Intangible assets	12	399	-
Tangible assets	13	40	323
Investments	14	1,215	663
Total fixed assets		1,654	986
CURRENT ASSETS			
Debtors	16	2,957	1,449
Regional bank balances		-	254
Cash at bank and in hand		1,973	2,280
Total current assets		4,930	3,983
Liabilities:			
Creditors: Amounts falling due within one year	17	(367)	(451)
Net current assets		4,563	3,532
Total assets less current liabilities		6,217	4,518
Creditors: Amounts falling due after one year	18	(57)	(52)
Total net assets		6,160	4,466
The funds of the charity:			
Unrestricted funds	20	5,395	3,974
Restricted funds	21	618	358
Endowment fund	22	147	134
Total charity funds		6,160	4,466

The financial statements were approved and authorised for issue by the Board and were signed on its behalf on 21 March 2024.

Simon Murray
Chair

Martin Tyler FCCA
Treasurer

CAMPAIGN TO PROTECT RURAL ENGLAND

A COMPANY LIMITED BY GUARANTEE - COMPANY NO. 4302973

11. STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£'000	£'000
Reconciliation of net income to net cash flow from operating activities		
Net income/ (expenditure) for the year	1,694	834
Adjustments for:		
Depreciation charges	39	30
(Gains)/ Loss on investments	(52)	15
Dividends and interest from investments	(46)	(14)
Increase in debtors	(1,509)	(259)
Decrease /(Increase) in regional cash balances	254	(6)
(Decrease) in creditors	(79)	(223)
Net cash outflow provided by operating activities	301	377
Cash flows from investing activities:		
Dividends and interest from investments	4	4
Bank and other interest received	42	10
Purchase of property, plant and equipment	(154)	(112)
Purchase of investments	(500)	(250)
Sale of investments	-	200
Net cash used in investing activities	(608)	(148)
Change in cash and cash equivalents in the year	(307)	229
Cash and cash equivalents at 1 January 2023	2,280	2,051
Cash and cash equivalents at 31 December 2023	1,973	2,280

The Charity has no debt, therefore the movements in net debt are all shown in the main cashflow statement.

12. NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

1. PRINCIPAL ACCOUNTING POLICIES

a) Charity Information

The Campaign To Protect Rural England is a company limited by guarantee (No 4302973) and a registered charity (No 1089685) in England & Wales. The registered office is 15-21 Provost Street, London, N1 7NH

b) Basis of Accounting and Statement of Compliance

The financial statements have been prepared under the historical cost convention, with the exception of fixed asset investments, which are included at their fair value at the balance sheet date. The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Companies Act 2006 and Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees in developing the corporate strategy have also developed a multi-year financial model to underpin the corporate strategy. Whilst within the strategy there are risks associated with achieving the fundraising income, there are no material uncertainties related to events or conditions which would cast doubt on the charity's ability to continue as a going concern.

Consolidated accounts have not been prepared, as the operation of the wholly owned trading subsidiary, CPRE Enterprises Limited, was dormant in the year and the net assets were not material to CPRE at the balance sheet date.

The principal accounting policies and estimation techniques are as follows:

c) Local CPREs

Our partners in the CPRE network, the local CPRE organisations, receive a share of the membership subscription paid in respect of members assigned to them, which includes tax recovered from gift aid. The majority are autonomous, separately registered charities and produce their own financial statements, which are not consolidated. Three are part of national CPRE (Lincolnshire, County Durham and Northumberland). These accounts have been included within these financial statements.

d) Regional Groups

CPRE was responsible for the activities of eight regional groups. In prior years the income and expenditure of these groups have been included within these financial statements. These groups were formally disbanded under the new Articles which were adopted in October 2023 and the balances transferred to the local CPRE's

e) Income

Voluntary income and membership subscriptions are recorded when received at the national office.

Legacies are recognised when the conditions of entitlement, probability and measurement are met. Each bequest is recognised once a reasonable estimate of its value can be made and providing there is no evidence of any significant contentious claims against the deceased's estate. Where CPRE is left part of the residue of an estate, the deceased's Will, initial statements of assets and liabilities and draft estate accounts are used to

CAMPAIGN TO PROTECT RURAL ENGLAND

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

calculate the estimated value of the bequest. This estimate is only recognised as income once the executors have proved the Will (i.e. obtained probate). Probate values will normally be used to estimate value.

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.

Merchandise income are accounted for on an accruals basis.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the society 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) Intangible Fixed Assets

Items over £1,000 are capitalised. Intangible Fixed assets are stated at historical cost less accumulated amortisation.

Amortisation of Intangible fixed assets is provided at rates calculated to amortise the cost of the assets over their anticipated useful lives and is charged on a monthly basis from purchase. The rates used during the year were as follows:

CRM Database	10% straight line
--------------	-------------------

g) Tangible Fixed Assets

Items over £1,000 are capitalised. Fixed assets are stated at cost less accumulated depreciation. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value in use.

Depreciation of fixed assets is provided at rates calculated to write off the cost of fixed assets over their anticipated useful lives and is charged on a monthly basis from purchase. The rates used during the year were as follows:

Leasehold improvements	10% straight line
Furniture and equipment	25% or 33 1/3% straight line
Computer equipment	33 1/3% straight line
Assets in the course of construction	0%

h) Fixed Asset Investments

Fixed asset investments are stated at fair value. Investment income is included in the Statement of Financial Activities on a receivable basis. Realised and unrealised gains and losses on investment assets are shown in the Statement of Financial Activities. Realised gains are based on disposal proceeds compared with either opening market value or cost if acquired during the year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

i) 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 95 days or less from the date of acquisition or opening of the deposit or similar account.

j) Operating Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

k) Fund Accounting

Restricted funds are those the use of which is restricted by the conditions imposed by the donors.

Endowment funds are those where the income can be spent but the capital element retained.

General funds are those which are available for the general advancement of CPRE's objectives.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

l) Allocation of Costs

Overheads and support costs have been allocated to the cost headings in the Statement of Financial Activities as follows:

An estimate of staff time spent on each activity during the year, together with the individual's salary cost, has been used to calculate the actual cost of staff time spent on each activity. These staff cost figures have been used to calculate a percentage figure, which has been used to apportion the total overhead and support costs.

Support costs include the costs of Human Resources and IT, Finance and Governance. Overhead costs include rent, depreciation and office costs.

Expenditure is recognised on an accruals basis when a liability is incurred.

m) Raising Funds

The cost of raising funds includes the production and postage costs of appeals and raffles, the marketing and promotional costs of all our fundraising programmes, the costs of members and supporter recruitment and the administrative cost of processing donations.

n) Charitable Activities

Charitable activity costs include all expenditure incurred in direct pursuit of CPRE's charitable objectives.

These include all policy work, development of the branches and regional groups and the production of policy information about its work.

It also includes Membership and Supporter services including the materials, administrative and processing costs for member and supporter services.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

o) Taxation

VAT

Irrecoverable VAT is included under the relevant expense headings. In 2023 this amounted to £166k (2022: £216k).

Corporation Tax

CPRE is a registered charity and can claim exemption from Corporation Tax on income and gains, which are applied for charitable purposes under the Corporation Taxes Act 2010.

p) Pension Schemes

CPRE operates defined contribution pension schemes for all qualifying employees. The assets of the schemes are held in separate funds administered by independent providers.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

2. DETAILED COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted	Restricted	Endowment	2022
	Note	Funds	Funds	Fund	Total
		£'000	£'000	£'000	£'000
Income from					
Donations and legacies	3,4	4,435	596	-	5,031
Other trading activities	5	6	-	-	6
Investments	6	10	4	-	14
Total		4,451	600	-	5,051
Expenditure on					
Raising funds	7	662	-	-	662
Charitable activities	8	3,006	534	-	3,540
Total		3,668	534	-	4,202
Net Income/ (expenditure) before gains / (losses investments		783	66	-	849
Net gains on investments	12	4	-	(19)	(15)
Net movement in funds (being net income /(expenditure)) for the year		787	66	(19)	834
Reconciliation of funds:					
Total funds brought forward		3,187	292	153	3,632
Total funds carried forward		3,974	358	134	4,466

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

3. INCOME FROM DONATIONS AND LEGACIES

	2023	2022
Unrestricted Funds	£'000	£'000
Membership subscriptions	1,373	1,361
Less: Branch share of subscriptions (note 1c)	(598)	(564)
	775	797
Legacies	3,660	2,733
Appeals	250	365
Charitable Trusts and Companies (note 3)	85	148
Committed giving	207	216
Major personal donations	49	44
General donations	108	126
Give as You Earn donations	4	4
Branch Income	15	1
Regional Income	3	1
Total Unrestricted Funds	5,156	4,435
Restricted Funds		
Charitable Trusts and Companies (note 4)	984	574
Charitable Activities	9	22
Total Restricted Funds	993	596
Total income from Donations & Legacies	6,149	5,031

At 31 December 2023, our estimate of the value of legacies that had been bequeathed to CPRE, but which had not been included in the financial statements, was £632k (2022: £49k). None of these bequests has a remaining life interest.

CAMPAIGN TO PROTECT RURAL ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

4. GENERAL, CORPORATE AND TRUST DONATIONS

2023	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000
Nancy Bateman Charitable Trust	-	500	500
MW TOPS Wildlife Conservation Fund (ESG TOPS Foundation)	-	451	451
Groundwork UK	-	19	19
Scouloudi Foundation	15	-	15
Donations less than £10,000	70	14	84
	85	984	1,069

Comparative 2022

	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000
European Climate Foundation	-	112	112
Constance Travis Charitable Trust	50	-	50
ESG TOPS Foundation	-	366	366
The John Ellerman Foundation	-	30	30
Foundation for Integrated transport	-	18	18
The Underwood Trust	25	-	25
Seven Helpers	10	-	10
Dalglish Trust	10	-	10
Donations less than £10,000	53	48	101
	148	574	722

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

5. OTHER TRADING ACTIVITIES

	2023	2022
	£'000	£'000
Rental income	-	1
Other income	-	1
CPRE publications	3	4
	3	6

All other trading activity is unrestricted.

6. INVESTMENTS

	2023	2022
	£'000	£'000
UK listed securities – restricted	4	4
Bank interest - unrestricted	42	10
	46	14

7. RAISING FUNDS

	2023	2022
	Total	Total
	Funds	Funds
	£'000	£'000
Fundraising costs:		
Direct costs	126	68
Employment costs	518	404
Support costs	150	190
Total	794	662

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

8. ANALYSIS OF EXPENDITURE

	Direct Employment Costs	Support Costs	Direct Costs	2023 Total
	£'000	£'000	£'000	£'000
Charitable activities				
Campaigns and policy to enhance and protect the countryside	584	236	526	1,346
Support to branches and volunteers	369	147	240	756
Develop our capability	428	145	347	920
Information Provision to members	375	107	258	740
Total Charitable activities	1,756	635	1,371	3,762
Raising funds	518	150	126	794
	2,274	785	1,497	4,556

ANALYSIS OF SUPPORT COSTS BY CHARITABLE ACTIVITY

	Overheads	IT & HR	Finance	Governance	Total
	£'000	£'000	£'000	£'000	£'000
Campaigns and policy to enhance and protect the countryside	108	52	41	35	236
Support to branches and volunteers	68	32	26	21	147
Develop our capability	66	32	25	22	145
Information Provision to members	49	24	19	15	107
2023 Total charitable support costs	291	140	111	93	635

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

COMPARISON TO 2022

	Direct Employment Costs	Support Costs	Direct Costs	2022 Total
	£'000	£'000	£'000	£'000
Charitable activities				
Campaigns and policy to enhance and protect the countryside	635	235	372	1,242
Support to branches and volunteers	442	135	92	669
Develop our capability	520	148	353	1,021
Information Provision to members	352	100	156	608
Total Charitable activities	1,949	618	973	3,540
Raising funds	404	190	68	662
	2,353	808	1,041	4,202

ANALYSIS OF SUPPORT COSTS BY CHARITABLE ACTIVITY

	Overheads	IT & HR	Finance	Governance	Total
	£'000	£'000	£'000	£'000	£'000
Campaigns and policy to enhance and protect the countryside	120	53	35	27	235
Support to branches and volunteers	69	31	20	15	135
Develop our capability	75	34	22	17	148
Supporter services	51	23	15	11	100
2023 Total charitable support costs	315	141	92	70	618

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

9. EMPLOYEE INFORMATION

The average monthly headcount was 45 (2022: 50). The average number of employees, on a full-time equivalent basis was as follows:

	2023	2022
	No	No
Full time	33	35
Part time (FTE)	8	11
	41	46

Employee costs were as follows:	£'000	£'000
Salaries	2,234	2,164
Redundancy/ Termination costs	-	94
National Insurance	184	216
Employer's Contribution to defined contribution pension scheme	113	126
	2,531	2,600

CPRE operates a Group Personal Pension Plan that all members of staff are eligible to join after the completion of their probationary service period. CPRE contributes 7% of eligible employees' salaries to their pension plans. 40 members of staff (2022: 44) were members of the Group Personal Pension Plan at the end of the year. All of the higher paid employees were members of the Group Personal Pension Plan. Contributions into the Plan for these employees were £18k (2022: £24k). The total value of employee benefits received by key management personnel, (our principal officers (see page 20) was £339k (2022 (restated: £481k).

Employees paid £60,000 or more:

	2023	2022
£130,000 - £139,999	-	1
£70,000 - £79,999	1	2
£60,000 - £69,999	2	3

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

10. TRUSTEES' REMUNERATION AND EXPENSES

None of the Trustees received any remuneration during the year (2022: none). Travelling expenses reimbursed to 6 (2022:6) Trustees during the year amounted to £2,778 (2022: £2,392).

11. NET INCOME/ (EXPENDITURE) FOR THE YEAR

	2023	2022
	£'000	£'000
This is stated after charging/ (crediting):		
Depreciation	22	30
Operating lease rental:		
Property	204	204
Other	1	1
Auditor's Remuneration (excluding VAT):		
Audit	21	18

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

12. INTANGIBLE FIXED ASSETS

	CRM System	Total
	£'000	£'000
Cost		
At 1 January 2023	-	-
Transfer from Assets in Course of construction	415	415
At 31 December 2023	415	415
Amortisation		
At 1 January 2023	-	-
Charge for the year	16	16
At 31 December 2023	16	16
Net book value		
At 31 December 2023	399	399
At 31 December 2022	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

13. TANGIBLE FIXED ASSETS

	Leasehold Improvements £'000	Computer Equipment £'000	Assets in the course of construction £'000	Furniture and Equipment £'000	Total £'000
Cost					
At 1 January 2023	101	309	270	36	716
Additions	-	9	145	-	154
Transfers	-	-	(415)	-	(415)
Disposals	-	(24)	-	(2)	(26)
At 31 December 2023	101	294	-	34	429
Depreciation					
At 1 January 2023	98	278	-	17	393
Charge for the year	3	14	-	5	22
Disposals	-	(23)	-	(2)	(25)
At 31 December 2023	101	268	-	20	389
Net book value					
At 31 December 2023	-	26	-	14	40
At 31 December 2022	3	31	270	19	323

All assets are held for charitable purposes.

CAMPAIGN TO PROTECT RURAL ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

14. INVESTMENTS

	Listed Investments £'000	Total £'000
Value at 1 January 2023	663	663
Additions	500	500
(Disposals)	-	-
Investment (loss)/ gains	52	52
Value at 31 December 2023	1,215	1,215

The Charity's listed investments represent its only financial assets measured at fair value.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

15. TRADING SUBSIDIARY

CPRE Enterprises Limited

The organisation has a wholly owned subsidiary registered in England, CPRE Enterprises Limited.

CPRE Enterprises Limited has been dormant throughout 2023 and 2022.

Summarised Balance Sheet of CPRE Enterprises Limited	2023	2022
	£	£
Cash at bank	2	2
Called up share capital	2	2

16. DEBTORS

	2023	2022
	£'000	£'000
Accrued legacy income	2,601	1,031
Accrued Income	169	109
Prepayments	102	73
Other debtors	85	236
	2,957	1,449

Included within Other debtors is £51k (2022: £51k) which relates to the rent deposit on Provost Street which is recoverable after more than one year.

CAMPAIGN TO PROTECT RURAL ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

17. CREDITORS: amounts falling due within one year	2023	2022
	£'000	£'000
Share of subscriptions owed to branches and regional groups	147	127
Accruals and deferred income	73	121
Trade creditors	53	102
Taxation and social security	50	51
Pension schemes	14	14
Accrued rent	30	36
	367	451

18. CREDITORS: amounts falling due after more than one year	2023	2021
	£'000	£'000
Accrued rent	57	52

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible		Net	Total
	Fixed		Other	
	Assets	Investments	Assets	Assets
	£'000	£'000	£'000	£'000
General Funds	-	1,068	3,492	4,560
Designated Funds	438	-	397	835
Total Unrestricted Funds	438	1,068	3,889	5,395
Restricted Funds	-	-	618	618
Endowment Fund	-	147	-	147
At 31 December 2023	438	1,215	4,507	6,160

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

Comparative 2022	Tangible		Net	Total
	Fixed		Current	Net
	Assets	Investments	Assets	Assets
	£'000	£'000	£'000	£'000
General Funds	-	529	2,554	3,083
Designated Funds	323	-	568	891
Total Unrestricted Funds	323	529	3,122	3,974
Restricted Funds	-	-	358	358
Endowment Fund	-	134	-	134
At 31 December 2022	323	663	3,480	4,466

20. Unrestricted Funds	1 Jan			Transfer	31 Dec
	2023	Income	Expenditure	from	2023
		& Gains	& Losses	General	
	£'000		£'000	Funds	£'000
Designated Funds					
Strategic Collaboration Fund for the CPRE Network	30		-	-	30
Legacy fund for work in North Yorkshire	284		-	-	284
Funds held by local groups	254		(171)	-	83
Net Book Value Fixed Assets	323		-	115	438
Total Designated Funds	891		-	115	835
General Funds	3,083	5,240	(3,648)	(115)	4,560
Total Unrestricted Funds	3,974	5,240	(3,189)	-	5,395

Strategic Collaboration Fund for the CPRE Network is to encourage local CPRE branches on collaborative projects. This is the balance of the final project.

Legacy fund for work in North Yorkshire. This will be spent as suitable projects are identified with our North Yorkshire branch.

Funds held by local groups which are part of National CPRE. These will be spent as suitable projects are identified by those groups.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

20. Unrestricted Funds - Comparative	1 Jan 2022	Income & Gains	Expenditure & Losses	Transfer from General Funds	31 Dec 2022
Designated Funds	£'000		£'000	£'000	£'000
Strategic Collaboration Fund for the CPRE Network	30		-	-	30
Legacy fund for work in North Yorkshire	-		-	284	284
Funds held by region groups	248			6	254
Office move	147			(147)	-
Net Book Value Fixed Assets	-		-	323	323
Total Designated Funds	425		-	466	891
General Funds	2,762	4,455	(3,668)	(466)	3,083
Total Unrestricted Funds	3,187	4,455	(3,668)	-	3,974

21. RESTRICTED FUNDS

	Balance at 1 January 2023 £'000	Income and Gains £'000	Expenditure & Losses £'000	Balance at 31 December 2023 £'000
CPRE Mark	41	4	-	45
The Underwood Trust	3	-	(3)	-
Groundwork UK	-	19	(19)	-
The Peacock Charitable Trust	6	-	(6)	-
Foundation for Integrated Transport	16	6	(22)	-
Nancy Bateman Charitable Trust	-	500	(24)	476
CPRE Lincolnshire	33	-	-	33
CPRE Nottinghamshire	-	4	(4)	-
CPRE Derbyshire	-	5	(5)	-
The Bedford Road Charitable Trust	8	5	(13)	-

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ESG TOPS Foundation	158	451	(545)	64
The John Ellerman Foundation	13	-	(13)	-
European Climate Foundation	78	-	(78)	-
Small grants each under £5,000	2	3	(5)	-
Total restricted funds	358	997	(737)	618

- CPRE Mark fund is used for the branch award scheme as noted in note 22.
- The Underwood Trust is funding our Land Use Officer's salary.
- Groundwork UK supported our Green Shoots programme.
- The Peacock Charitable Trust is supporting our planning work.
- Foundation for Integrated Transport is funding our transport deserts programme.
- Nancy Bateman Charitable Trust is funding our visionary planning work.
- CPRE Lincolnshire relates to the cash balances of the local CPRE.
- CPRE Nottinghamshire and Derbyshire relate to the work of the 3 counties project
- The Bedford Road Charitable Trust is funding an element of the Hedgerow Heroes Project, a Prime Agricultural Land Report and our Locally Valued Green Spaces work.
- ESG TOPS Foundation is supporting our Hedgerow Heroes Project.
- The John Ellerman Foundation is funding our Countryside For All Lead role.
- European Climate Foundation contribute toward our Better Planning Coalition work.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2023

Comparative 2022	Balance at 1 January 2022 £'000	Income & Gains £'000	Expenditure & Losses £'000	Balance at 31 December 2022 £'000
Esmée Fairbairn Foundation	15	-	(15)	-
CPRE Mark	37	4	-	41
Andrew Mason legacy	5	-	(5)	-
Farming the Future Collective Fund	10	-	(10)	-
The Underwood Trust	22	-	(19)	3
Ernest Cook Trust	2	-	(2)	-
The Peacock Charitable Trust	-	6	-	6
Foundation for Integrated Transport	-	19	(3)	16
MCS Charitable Foundation	8	-	(8)	-
The Tolkien Trust	20	-	(20)	-
CPRE Lincolnshire	46	-	(13)	33
CPRE Nottinghamshire	-	11	(11)	-
CPRE Derbyshire	-	11	(11)	-
The Bedford Road Charitable Trust	17	17	(26)	8
ESG TOPS Foundation	105	366	(313)	158
The John Ellerman Foundation	-	30	(17)	13
European Climate Foundation	-	112	(34)	78
Small grants each under £5,000	5	24	(27)	2
Total restricted funds	292	600	(534)	358

- The Esmée Fairbairn Foundation grant is towards a project addressing litter at a strategic level in Essex.
- CPRE Mark fund is used for the branch award scheme as noted in note 22.
- The Underwood Trust is funding our Land Use Officer's salary.
- The bequest from Mr Andrew Mason is for projects in Devon.
- Farming the Future Collective Fund is funding our County Farms project.
- The donation from the Ernest Cook Trust is supporting our apprenticeship scheme.
- The Peacock Charitable Trust is supporting our planning work.

CAMPAIGN TO PROTECT RURAL ENGLAND

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- Foundation for Integrated Transport is funding our transport deserts programme.
- MCS Charitable Foundation is funding our Renewables Done Well project.
- The donation from the Tolkien Trust is supporting our apprenticeship scheme.
- CPRE Lincolnshire relates to the cash balances of the local CPRE.
- CPRE Nottinghamshire and Derbyshire relate to the work of the 3 counties project
- The Bedford Road Charitable Trust is funding an element of the Hedgerow Heroes Project, a Prime Agricultural Land Report and our Locally Valued Green Spaces work.
- ESG TOPS Foundation is supporting our Hedgerow Heroes Project.
- The John Ellerman Foundation is funding our Countryside For All Lead role.
- European Climate Foundation contribute toward our Better Planning Coalition work.

22. ENDOWMENT FUND

	Balance at		Investment	Balance at
	1 January	Transfers	Gains/ (losses)	31 December
	2023			2023
	£'000	£'000	£'000	£'000
Endowment Fund (Colonel Hill)	134	-	13	147

Comparative 2022	Balance at		Investment	Balance at
	1 January	Transfers	Gains/ (losses)	31 December
	2022			2022
	£'000	£'000	£'000	£'000
Endowment Fund (Colonel Hill)	153	-	(19)	134

The Permanent Endowment Fund was established by a donation in 1997. The income from the Fund is used to fund the CPRE Mark, which signifies approval for constructive developments and schemes, which leave the environment protected or enhanced.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2023

23. OPERATING LEASE COMMITMENTS

At 31 December 2023, CPRE was committed to making the following payments in respect of non-cancellable operating leases:

	2023	2022
	£'000	£'000
Land & Buildings		
Payments due within 1 year	204	204
Payments due within 2-5 years (*)	391	594
Total Land & building	595	799
Other		
Payments due within 1 year	1	1
Payments due within 2-5 years	3	4
Total Other	4	5

(*) The new lease for 15-21 Provost Street has a break clause in December 2026.

24. RELATED PARTY TRANSACTIONS

All Trustees are members of CPRE and pay at least the standard membership subscription.

13. PROFESSIONAL ADVISORS

Honorary Standing Counsel

Paul Brown KC

Legal Panel

Paul Brown KC

John Hobson KC

Heather Sargent

Stephen Whale

Solicitors

Russell Cooke LLP

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Putney

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SW15 6AB

Bates Wells

10 Queen Street Place

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Auditor

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Investment Managers

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