

The Oxfordshire Branch of the Campaign to Protect Rural England

Accounts for the year ended 31st December 2023

Registered Company No 04443278

Registered Charity No 1093081

Registered Office

**First Floor
20 High Street
Watlington
Oxfordshire
OX49 5PY**

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

Registered Charity No. 1093081 Registered Company No. 04443278

President	John Harwood	
Vice-Presidents	David Astor Dr Peter Collins Gordon Garraway Gillian Salway Bruce Tremayne Brian Wood Elizabeth Gillespie	****
Chairman of the Executive Committee	Professor Richard Harding	*****
Vice - Chairmen	Olivia Field Susie Mather	*
Executive Committee	Robin Oliver Dr Lisa Buchan Dr Geoff Botting Olivia Field Heneage Legge-Bourke Philippa Phelan Nicholas Dolden Dorian Grier Susie Mather Simon Warr Claudia Lusardi David Marsh	***** , ***** ***** ***** , ***** ***** ***** , ***** ***** ***** ***** ***** ***** ** , ***** *** , *****
Secretary	Dorian Grier	
Treasurer	Nicholas Dolden	
Director	Helen Marshall	
Independent Examiner	Kelvin Barnes of Barnes4Business Limited	
CPRE Oxfordshire Buildings Preservation Trust Ltd	John Alexander	
Honorary Consultants	Angus Dart – Farming Jim Fletcher - Transport Professor Richard Harding - Water George Lambrick – Archaeology and Historic Buildings Nick Moon and Gordon Garraway –	

Rights of Way and Footpaths
Martin Harris – Oxford Green Belt Network
Michael Tyce – Without Portfolio

*appointment from 30 March 2023
**appointment from 1 October 2023
***appointment from 30 September 2023
****appointment from 24 June 2023
*****trustee and director
*****resigned as trustee 2 October 2023
*****resigned as trustee 6 October 2023
*****resigned as trustee 1 June 2023

The Oxfordshire Branch of the Campaign to Protect Rural England

Trustees' annual report for the year end 31 December 2023 (Incorporating the Directors' Report)

Governing Document

The memorandum and articles of association were incorporated as of 21 May 2002 as amended by special registration registered at Companies House on 4 August 2018.

Structure and Management

The Oxfordshire Branch of the Campaign to Protect Rural England is currently supported by four active districts committees i.e. Cherwell, South Oxfordshire, West Oxfordshire and the Vale of White Horse. It is also the intention to establish a fifth district committee covering Oxford City in the near future. Each of the districts meet separately and have their own chair, treasurer and secretary. Trustees comprise branch appointed trustees as well as the district chairs. Each trustee is elected annually. The trustees are also directors of the charitable company. They meet four times a year, in addition to the AGM. In addition, there is a small network of specialist advisors that provide pro bono advice to the Charity in their areas of expertise. The Branch had a membership of 700 as at 31 December 2023.

During 2023, the charity had four salaried members of staff i.e. Director, Communications Manager, Administrator and Planning Coordinator, who was recruited towards the end of February 2022. The Director reports to the Chair of trustees, with remaining staff reporting to the Director.

The Branch is also supported by a President, and currently five Vice-Presidents.

An Annual General Meeting (AGM), which is open to all members, is held once per annum, normally in the Summer months.

Objectives

To promote and encourage for the benefit of the public, the improvement and protection of the English countryside and in particular that of Oxfordshire and its city, towns and villages and the better development of the rural environment.

Public Benefit

The trustees have complied with their duty in having due regard to the guidance on public benefit, as published by the Charity Commission, in exercising their powers and duties.

Activities in 2023

Looking back at last year's annual report on one hand little has changed. We are still seeing overdevelopment in the countryside – including housing developments, warehouses and speculative solar farms. There are, however, some encouraging signs. At a national level the updates to the National Planning Policy Framework have been introduced. The revisions have many positives, including a partial removal of the five year housing land supply rule, a strengthening of the Green Belt and the statement that the 'standard method' used to calculate housing need is only advisory. One can see the voice of CPRE in these welcome changes.

In Oxfordshire, with the demise of the Oxfordshire 2050 plan, the Districts are going their own way. Unfortunately, Oxford City and Cherwell are still set on excessive growth, but South Oxfordshire and the Vale of the White Horse have set themselves on a more

moderate path – with a small reduction in their overall housing target and extending the delivery date out to 2041. There are also many other welcome policies in the current draft combined South and Vale Local Plan such as dark skies, tranquil areas and low carbon buildings. We await to see whether these developments survive inspections.

At a local level we've seen some successes. In Cholsey, a 400 house development was thrown out by the Secretary of State on the grounds that the views of local people and their Neighbourhood Plan must be adhered to. In Cherwell, CPRE successfully challenged speculative housing developments at Chesterton and Ambrosden. Over in the Vale there is no sign of any activity concerning proposals for an intrusive caravan park and in Eynsham the courts have ruled that the Inspector was wrong to reject the community led plan for low carbon housing at the Salt Cross development. While CPRE can't claim full credit for all these successes it does show that local people are being listened to and campaigning is worthwhile.

Hedgerow Heroes has had another successful year working with 13 communities to plant and restore hedgerows and our Green Belt Stiles project has improved accessibility of the Green Belt Way around Oxford. Our Green Belt Planning Seminar drew over 50 local campaigners and decision-makers into a discussion on planning, the Green Belt and 'exceptional circumstances'. Many thanks to donors, landowners and local groups who have supported these initiatives.

We continue to support GARD (Group Against Reservoir Development) to oppose the Abingdon Reservoir. Unfortunately Thames Water continues with its plans – CPRE and GARD have been calling for a full Public Inquiry to consider the need, consequences and alternatives to this unwanted development. We continue to support the local groups campaigning for improved sewage treatment and the proposals for water bathing status along the Thames and its tributaries. As an aside it was heartening to see the Environment Agency objecting to the proposed housing development at Bayswater Brook, NE of Oxford on the grounds of inadequate capacity for sewage treatment and potential flooding. CPRE has been campaigning for years that, if we are to have more housing, adequate infrastructure must be in place.

Many of the long-term challenges remain. The proposals for the Botley West Solar Farm are inching forward. CPRE remains opposed to large solar farms and believes that solar panels should be accommodated on roofs of houses and warehouses, above car parks and on other brownfield sites. We have been supporting the Stop Botley West campaign and pushing for stronger policies in the Local Plans to make solar panels on roofs mandatory and to discourage speculative solar farm developments on green fields. We are developing a new campaign in the coming year.

This time last year we were planning to dip into our reserves to support our campaigning. Thanks to support in terms of donations and grants (alongside our membership contributions and investment income) we have broken even over 2023. Our staff team do a fantastic job for Oxfordshire, but we do need more volunteers, particularly to help with the District Committees – so please get in touch if you think you can spare some time to help. One excellent initiative we've started off this year is our Student Planning Ambassadors. We have teamed up with Oxford Brookes University to recruit three young planning students to help us assess planning applications in the County. This will give the students real world experience and provide CPRE with a new resource. Thanks to Oxford Brookes for their support.

Sadly Helen Marshall, our Director, is leaving us this year. Helen has been a fantastic ambassador and advocate for CPRE for 13 years, providing excellent support to our

campaigns and volunteers. As I write we are putting together the advert for her replacement – she will be a hard act to follow.

After three enjoyable years in the Chairman's role, I will also be stepping down at the Branch AGM on 29 June, in line with our Constitution. I will continue to support CPRE in an advisory capacity, particularly around water issues. I am delighted that my fellow trustee, Susie Mather, has allowed her name to go forward for election as Chair.

While we've had our challenges in the last year it does seem that local activism is working and Government, at all levels, is listening to local people. Many thanks to our volunteers, staff and donors and I look forward to your support in the coming year.

Financial Review

There was a net excess of expenditure over income before gains/losses on investments on unrestricted funds of £6,227 (net expenditure of £26,123 in 2022) and net expenditure of £6,881 on restricted funds (net expenditure of £35,062 in 2022). After adjustments for transfers between funds and the unrealised increase in value of investments, there was a net gain in unrestricted funds of £14,975 (net loss of £81,162 in 2022) and a net loss of £5,220 in restricted funds (net loss of £32,515 in 2022). Total unrestricted funds as at 31 December were £389,061 (£374,086 in 2022) and restricted funds were £88,992 (£94,212 in 2022). Total funds were represented by investments and bank and building society accounts and other assets totalled £478,053 (£468,298 in 2022).

The Trustees have determined that the level of unrestricted reserves should be set at the equivalent of around six months annualised expenditure (£45,000). The Trustees have set out a future Branch Strategy and designated funds will be set up as appropriate to fund key priorities identified as part of the Strategy. In addition, the trustees are anticipating that current unrestricted reserves will be required to meet costs arising from as yet unidentified challenges and threats to the Oxfordshire Countryside. Trustees have produced a future finance plan and are anticipating that current reserves will be required to fulfil future identified shortfalls in resources to enable it to support its current activities.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors for the purposes of company law) are responsible for the preparation of the Annual Report and the financial statements in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity, including its income and expenditure, for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- observe the methods and principles in the Charities SORP
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. 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.

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 UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Small company provisions

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

Approved by the Executive Committee and signed on their behalf.

Professor Richard Harding

Chairman and Director

Date: 15 April 2024

**INDEPENDENT EXAMINER'S STATEMENT TO THE TRUSTEES OF
THE OXFORDSHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report to the trustees on my examination of the accounts of The Oxfordshire Branch of the Campaign to Protect Rural England for the year ended 31 December 2023.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to an audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

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

INDEPENDENT EXAMINERS STATEMENT

I have completed my examination. In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and section 130 of the Charities Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kelvin Barnes FCCA
Barnes4Business Limited
Chartered Certified Accountants
12 Murdock Road
Bicester
Oxfordshire
OX26 4PP

Date: 15 April 2024

Oxfordshire Branch of the Campaign to Protect Rural England
Statement of Financial Activities for the year ended 31 December 2023
(including Income and Expenditure Account)

	Notes	Restricted Fund 2023 £	Unrestricted Fund 2023 £	Total Funds 2023 £	Restricted Fund 2022 £	Unrestricted Fund 2022 £	Total Funds 2022 £
Income from:							
Donations and legacies							
National subscriptions - branch share	4		25,466	25,466	-	24,599	24,599
Donations grants and local support		108,789	22,643	131,432	21,846	18,079	39,925
Other Trading Activities							
Sale of books			1,319	1,319	-	1,308	1,308
Sundry			396	396	-	800	800
Investments							
Dividends COIF Charities Investment Funds - Income Units			15,824	15,824	-	11,554	11,554
Bank Deposit interest			13	13	-	508	508
Total income		108,789	65,661	174,450	21,846	56,848	79,694
Expenditure on:							
Raising Funds							0
Direct Costs of Fundraising			540	540	-	301	301
Indirect Costs			2,609	2,609	-	826	826
Charitable Activities	5	115,670	68,739	184,409	56,908	81,844	138,752
Total expenditure		115,670	71,888	187,558	56,908	82,971	139,879
Net gains(losses) on investments			22,863	22,863	-	(52,492)	(52,492)
Net Income/(expenditure)		(6,881)	16,636	9,755	(35,062)	(78,615)	(113,677)
Transfers between funds		1,661	(1,661)	0	2,547	(2,547)	0
Net Movement in Funds		(5,220)	14,975	9,755	(32,515)	(81,162)	(113,677)
Reconciliation of funds:							
Fund Balances Previous Year		94,212	374,086	468,298	126,727	455,248	581,975
Fund balances at Year End		88,992	389,061	478,053	94,212	374,086	468,298

The Oxfordshire Branch of the Campaign to Protect Rural England

BALANCE SHEET
as at 31 December 2023

	Notes	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets			
Investments	7	463,925	425,237
		463,925	425,237
Current assets			
Barclays Bank – Branch		44,397	39,153
Banks & Building Societies - Districts		0	1,698
Debtors		6,015	6,449
		50,412	47,300
Creditors - amounts falling due within one year		(1,605)	(4,239)
Deferred Grants		(34,679)	
Net current assets		14,128	43,061
Total net assets		<u>478,053</u>	<u>468,298</u>
Total Funds	8		
Unrestricted Fund		131,242	139,130
Revaluation Reserve		257,819	234,956
		389,061	374,086
Restricted Fund		88,992	94,212
		<u>478,053</u>	<u>468,298</u>

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors/Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Directors/Trustees on 12 April 2023 and signed on their behalf.

Professor Richard Harding - Chair

The notes on pages 10 to 14 form part of these financial statements

The Oxfordshire Branch of the Campaign to Protect Rural England

Notes to the financial statements for the year ended 31 December 2023

1. Accounting policies

(i) Basis of accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(ii) Fund accounting

The Unrestricted fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

(iii) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

The Oxfordshire share of subscription income received from the National Office of CPRE is accounted for on an accruals basis. Income from events is treated as income when the events actually occur. Dividends are credited to the revenue account as they are received. Donations and legacies are recognised when the charity has entitlement to the resource and it is probable that the resources will be received.

Some of the grant income received in 2023 for Hedgerow Heroes has been deferred into 2024 when the work will be undertaken and paid for. In addition grant income has been received in 2023 to continue the post of Planning Coordinator beyond February 2024.

(iv) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity is not registered for VAT and where applicable, expenditure is shown inclusive of VAT. Campaign costs have been apportioned between expenditure on charitable activities and costs of raising funds based on an estimated percentage.

(v) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(vi) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

2. The Company

The Oxfordshire Branch of the Campaign to Protect Rural England (CPRE Oxfordshire) is formed under the Companies Act and has no share capital, being a company limited by guarantee. The maximum liability of each of its members is £1.

3. Directors/trustees information

Directors/trustees received no remuneration for their services (2022: £nil).

Expenses of £ nil for mileage, parking, other travel, and subsistence were reimbursed to directors/trustees (2022: nil)

4. Share of subscription income

Members of CPRE who are resident in Oxfordshire, and those wishing to support CPRE, are automatically members of the Oxfordshire Branch of CPRE, which is funded by a variable percentage of subscriptions and linked donations which National Office pass on quarterly.

5. Expenditure on charitable activities/.

	Restricted 2023 £	Unrestricted 2023 £	Total 2023 £	Restricted 2022 £	Unrestricted 2022 £	Total 2022 £
Campaign Costs						
Staff Salaries	24,989	49,653	74,642	8,483	59,778	68,261
Projects	4,189	2,191	6,380	4,888	3,870	8,758
Subscriptions and donations	50,000	830	50,830	25,000	535	25,535
Bank Charges		176	176	-	218	218
Travel/Expenses	153	1,161	1,314	57	951	1,008
Telephone/Internet	119	1,376	1,495	47	1,378	1,425
Stationary/Office Expenses	199	1,811	2,010	13	1,562	1,575
Web/Email Expenses		663	663	-	55	55
Rent Insurance	477	5,126	5,603	-	5,320	5,320
Sundry		806	806	-	850	850
Contractors Costs	35,406		35,406	18,359	-	18,359
Events/ Meeting Expenses		290	290	-	665	665
	115,532	64,083	179,615	56,847	75,182	132,029
Allocated to expenditure on raising funds		(2,609)	(2,609)	-	(826)	(826)
	115,532	61,474	177,006	56,847	74,356	131,203
Members newsletters		3,014	3,014	-	5,954	5,954
Governance						
AGM and Annual Report	138	3,351	3,489	61	635	696
Independent Examination Fees		900	900	-	900	900
	138	4,251	4,389	61	1,535	1,596
Total Expenditure on charitable activities	115,670	68,739	184,409	56,908	81,844	138,752

6. Employee Information

	2023	2022
	£	£
Salary	73,210	66,745
Employer's National Insurance		230
Employer's Pension Contributions	<u>1,432</u>	<u>1,285</u>
Total	<u><u>74,642</u></u>	<u><u>68,260</u></u>

The average number of employees in the year was 4 (2022: 4).

All employees have opted in to the National Employment Savings Trust (NEST) pension scheme.

7. Investments

	2023	2022
	£	£
COIF Charities Investment Fund		
As at 1 January	370,245	422,737
Less Transfer to COIF Deposit Account	(170,000)	
Revaluation for the year	<u>22,863</u>	<u>(52,492)</u>
As at 31 December	223,108	370,245
COIF Charities Deposit Account	240,816	54,992
Total as at 31 December	<u><u>463,925</u></u>	<u><u>425,237</u></u>

The company holds 74,123.3 Income Units (2022:135,288.78 Income Units)in COIF Charities Ethical Investment Fund (held in the UK).

One unit was valued at 3.01pence(2022:273.67 pence) as at December 2023.

The Charities Deposit Account as at 31 December 2023 includes transfer of £170,000 from COIF Charities Investment Fund in March which equated to 61,165.48 units.

8. Analysis of movements in funds

	Funds 1 Jan 2023	Income	Expenditure	Gains/ (losses) on Investments	Transfers	Funds 31 Dec 2023
	£	£	£	£	£	£
Restricted Fund						
Need not Greed Oxfordshire (NNGO)	9,575	125	(9,639)	-	-	61
Group Against Reservoir Development (GARD)	28,000	45,000	(50,000)	-	-	23,000
Donation in Memory of Margot Collins	51,450	6,250	(9,926)	-	-	47,774
Vale District	2,640	31	(116)	-	-	2,555
Cherwell District	2,547	-	-	-	-	2,547
South Oxfordshire District	-	-	(83)	-	653	570
West Oxfordshire	-	-	(8)	-	1,008	1,000
OGBW Stiles Project	-	16,769	(13,108)	-	-	3,661
Green Belt Conference	-	8,000	(7,555)	-	-	445
Hedgerow Heroes	-	25,235	(25,235)	-	-	-
Green Defenders	-	7,379	-	-	-	7,379
	94,212	108,789	(115,670)	-	1,661	88,992
Unrestricted Fund						
Income Reserve Fund	139,130	65,661	(71,888)	-	(1,661)	131,242
Revaluation Reserve Fund	234,956	-	-	22,863	-	257,819
	374,086	65,661	(71,888)	22,863	(1,661)	389,061
Total Funds	468,298	174,450	(187,558)	22,863	-	478,053

	Funds 1 Jan 2022	Income	Expenditure	Gains/ (losses) on Investments	Transfers	Funds 31 Dec 2022
	£	£	£	£	£	£
Restricted Fund						
Need not Greed Oxfordshire	8,469	1,255	(149)	-	-	9,575
Group Against Reservoir Development	53,000	-	(25,000)	-	-	28,000
Donation in Memory of Margot Collins	62,500	-	(11,050)	-	-	51,450
Vale District	2,758	-	(118)	-	-	2,640
Cherwell District	-	-	-	-	2,547	2,547
Hedgerow Heroes	-	20,591	(20,591)	-	-	-
	126,727	21,846	(56,908)	-	2,547	94,212
Unrestricted Fund						
Income Reserve Fund	167,800	56,848	(82,971)	-	(2,547)	139,130
Revaluation Reserve Fund	287,448	-	-	(52,492)	-	234,956
	455,248	56,848	(82,971)	(52,492)	(2,547)	374,086
Total Funds	581,975	78,694	(139,879)	(52,492)	-	468,298

9. Related party transactions

The Charity incurred expenditure of £9,600 (2022:nil) on Need Not Greed Oxfordshire (NNGO). Richard Harding and Helen Marshall from CPRE attended NNGO meetings in 2023.