
THE COUNTRYSIDE ALLIANCE FOUNDATION
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

THE COUNTRYSIDE ALLIANCE FOUNDATION
(A company limited by guarantee)

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THE COUNTRYSIDE ALLIANCE FOUNDATION
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees Andrew Ogg, Chair
 Timothy Russ
 Charlotte Weston (resigned 15 February 2023)
 Guy Portwin (appointed 23 November 2022)

**Company Registered
Number** 05669451

**Charity Registered
Number** 1121034

Registered Office China Works
 Black Pince Road
 Vauxhall
 London
 SE1 7SJ

Company Secretary Andrew Ogg

Accountants Streets LLP
 Chartered Accountants
 Tower House
 Lucy Tower Street
 Lincoln
 LN1 1XW

THE COUNTRYSIDE ALLIANCE FOUNDATION
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report with the financial statements of the Charity for the year ended 31 December 2022.

Structure, Governance and Management

The Company is limited by guarantee and is a Charity registered in England and Wales. It is governed by its Memorandum and Articles of Association and is a public benefit entity.

The Trustees in office during the year were as follows:

Andrew Ogg (Chair of Trustees)
Timothy Russ
Guy Portwin (appointed 23 November 2022)
Charlotte Weston (resigned 15 February 2023)

Trustees are appointed by resolution of the existing Trustees, initially for three years, and renewable by resolution of the Trustees for one further term of three years. It is the Trustees' intention to appoint new Trustees to represent skills and interests that fully cover the scope of the Foundation's activities.

All Trustees receive relevant Charity documentation as part of the induction programme and are kept up to date with policy news through Board and Trustee meetings.

The Charity has a Board of three Trustees all of whom are members. The Board meets five times a year and is chaired by the Chair of Trustees. Relevant papers are circulated before each meeting and minutes taken.

The Trustees are responsible for the Charity's risk management and internal control systems. The continuing economic uncertainty remains a risk to its fundraising capabilities and as a result financial plans and policies are constantly reviewed and updated.

The Charity enjoys a close link with its sister organisation, Countryside Alliance, where staff are employed through joint contracts to enable flexible availability of resource when needed. The Trustees delegate day to day management of the Charity to key personnel who include but not exclusively the Chief Executive and Deputy Executive Chairman.

Objectives and Activities

- To promote the conservation, protection and improvement of the physical and natural environment by supporting access and conservation projects and programmes that protect features of wildlife flora and fauna in the British countryside generally and responsible and sustainable use of these environments.
- To promote agriculture for the public benefit.
- To educate the public in subjects pertaining to the conservation, protection, and enjoyment of the countryside.
- The promotion of sustainable development for the benefit of the public by the preservation, conservation and the protection of the environment and the prudent use of natural resources; conducting or commissioning research and publishing the results of such research.
- 'Sustainable development' means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

The Charity undertakes several activities in relation to these objectives, the most prominent being the Fishing for Schools programme. Promotion through party political conferences and smaller educational projects such as Castaway also play an important part in the continued work of the Charity for public benefit.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the future aims and objectives.

The Trustees measure the success of the year against the objectives set using financial and non-financial performance indicators. The criteria are set differently across the projects undertaken by the Charity. The benefits of the projects are assessed not only in terms of the number of persons participating in the projects but also the impact of the projects on the individuals themselves. The review of the year sets out the performance of the charitable activities.

Review of the Period

After the many challenges brought about by the pandemic, the Trustees are pleased to report an increase in charitable activities.

Fishing for Schools (F4S)

Fishing for Schools (F4S) is a programme for 10–16-year-olds that uses fishing as a platform to engage and inspire an enjoyment of learning, education and nature. F4S has reached over 3,800 young people at over 140 schools across England and Wales over the last 16 years, supporting young people who struggle to learn in the traditional classroom environment. Our programme helps young people build confidence, develop life skills and rediscover a joy in learning through fishing.

Delivered in partnership with schools and our experienced, qualified coaches, we work with young people in a variety of settings including mainstream schools, special schools, alternative provisions, and pupil referral units.

Our initiative makes a positive difference to the lives of young people by:

- Helping young people re-engage and to enjoy learning.
- Improvement in attendance and attainment at school.
- Increasing confidence and motivation; providing a sense of achievement, success, and self-worth.
- Helping young people gain vital life skills including team building, leadership, and problem solving.
- Providing wellbeing benefits through participation in fishing and being outdoors.

F4S delivered to 28 schools in 2022, totalling 250 participants. Detailed feedback was received from 25 schools; 65% of those taking part were entitled to free school meals/pupil premium and over 75% of pupils had a special educational need. In addition to our work with schools, F4S worked with three disability groups in Kent in 2022, offering Summer fishing sessions, supporting over 30 individuals.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Castaway

Castaway introduces fishing alongside the wellbeing benefits of being outdoors aimed at both men and women affected by all types of cancer. Castaway offers an introduction to fishing and the wellbeing benefits of the countryside.

Castaway's debut one-day event took place at Sportfish at Theale, near Reading, in September 2021. We returned to Berkshire to deliver our second event in April 2022 and a coarse fishing event took place in Norwich in June 2022.

30 participants took part in our pilot events. Over half of participants provided feedback after the events. Of those:

- All found Castaway had helped them connect with others.
- All participants felt Castaway had helped them develop a new skill.
- Almost 90% felt Castaway helped them connect with a community, increased their confidence and self-esteem.

Volunteers

None of the activities of the Foundation would be possible without the help and unstinting support of our volunteers. Our 2022 activities were supported by 5 volunteers for Castaway and 1 volunteer supporting F4S. The Trustees and all staff are eternally grateful for our volunteers continued hard work and support.

Fundraising Activities

Sponsorship of the London Marathon in October 2022 raised over £17,000 and the Ultimate Fly Fishing Draw made more than £12,500.

Financial Review

The Charity made a surplus of £606 in 2022 on expenditure of £222,763. The balance sheet now shows a net surplus of £16,656.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details are provided in the accounting policies.

Reserves Policy

Restricted funds are specific to the purpose presented by the donor and are ring-fenced as such for charitable projects. Restricted funds at 31 December 2022 were £8,520 (2021 - £34,464).

The reserves policy states a requirement of at least three months of non-discretionary costs in unrestricted reserves. Unrestricted reserves are currently in surplus by £8,136 (2021 - (£18,414) deficit), continued positive and sensible financial controls are working towards increasing this reserve in order to adhere to the policy.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Principal Risks

The Charity's Trustees have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. The principal risks of the Charity are identified and reviewed, falling under the headings of Governance, Operations, Finances, Environmental / External, Compliance.

A brief summary of major risks identified by the Charity include (but not exhaustive):

- Income generation.
- Compliance and duty of care when working with participants in all activities.
- Cost control.
- Key personnel.

The risks have been reviewed and appropriate mitigation and management systems put in place.

Future Plans

The Trustees are planning to expand the range of charitable activities to be carried out in 2024.

Approved by order of the members of the board of Trustees on 15 December 2023 and signed on their behalf by:



Andrew Ogg
Chair of Trustees

THE COUNTRYSIDE ALLIANCE FOUNDATION
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STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 Charity and of its incoming resources and application of resources, including its income and expenditure, 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 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the board of Trustees on 15 December 2023 and signed on its behalf by:



Andrew Ogg
Chair of Trustees

THE COUNTRYSIDE ALLIANCE FOUNDATION
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of The Countryside Alliance Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

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

THE COUNTRYSIDE ALLIANCE FOUNDATION
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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

This report is made solely to the Charity's Trustees in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees for my work or for this report.

Signed:



Dated: 15 December 2023

Robert Anderson FCA

Streets LLP
Chartered Accountants
Tower House
Lucy Tower Street
Lincoln
LN1 1XW

THE COUNTRYSIDE ALLIANCE FOUNDATION
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

| | Note | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|------------------------------------|-------------|--|--|---------------------------------------|---------------------------------------|
| Income from: | | | | | |
| Donations and legacies | 4 | 36,900 | 156,647 | 193,547 | 237,533 |
| Other trading activities | 5 | 12,692 | 17,130 | 29,822 | 15,087 |
| Total income | | 49,592 | 173,777 | 223,369 | <i>252,620</i> |
| Expenditure on: | | | | | |
| Raising funds | | - | 122,411 | 122,411 | 129,410 |
| Charitable activities | 6 | 75,536 | 24,816 | 100,352 | 104,449 |
| Total expenditure | | 75,536 | 147,227 | 222,763 | <i>233,859</i> |
| Net movement in funds | | (25,944) | 26,550 | 606 | <i>18,761</i> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 34,464 | (18,414) | 16,050 | (2,711) |
| Net movement in funds | | (25,944) | 26,550 | 606 | 18,761 |
| Total funds carried forward | | 8,520 | 8,136 | 16,656 | <i>16,050</i> |

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

The notes on pages 12 to 23 form part of these financial statements.

THE COUNTRYSIDE ALLIANCE FOUNDATION
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REGISTERED NUMBER: 05669451

BALANCE SHEET
AS AT 31 DECEMBER 2022

| | Note | 2022 £ | 2021 £ |
|---|-------------|-------------------|-------------------|
| Fixed assets | | | |
| Tangible assets | 11 | 413 | 845 |
| | | 413 | 845 |
| Current assets | | | |
| Debtors | 12 | 4,617 | 7,500 |
| Cash at bank and in hand | | 64,907 | 91,522 |
| | | 69,524 | 99,022 |
| Creditors: amounts falling due within one year | 13 | (23,690) | (44,465) |
| Total assets less current liabilities | | 46,247 | 55,402 |
| Creditors: amounts falling due after more than one year | 14 | (29,591) | (39,352) |
| Net assets excluding pension | | 16,656 | 16,050 |
| Total net assets | | 16,656 | 16,050 |

THE COUNTRYSIDE ALLIANCE FOUNDATION
(A company limited by guarantee)
REGISTERED NUMBER: 05669451

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

| | Note | 2022 £ | 2021 £ |
|----------------------|------|---------------|---------------|
| Charity funds | | | |
| Restricted funds | 15 | 8,520 | 34,464 |
| Unrestricted funds | 15 | 8,136 | (18,414) |
| Total funds | | <u>16,656</u> | <u>16,050</u> |

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 15 December 2023 and signed on their behalf by:



Andrew Ogg
Chair of Trustees

The notes on pages 12 to 23 form part of these financial statements.

THE COUNTRYSIDE ALLIANCE FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

2. General information

The Countryside Alliance Foundation (the Charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The Charity's registered office is at China Works, Black Prince Road, Vauxhall, London, SE1 7SJ. The Charity's principal activity is promoting the conservation, protection and improvement of the environment.

3. Accounting policies

3.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Countryside Alliance Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

3.2 Going concern

The charity has amended the way it works to ensure that it can deliver on its objects in the most cost efficient way and the trustees have every expectation that income levels will return to and exceed pre pandemic levels. While pressures on the cost of living grow, fundraising is nevertheless improving and charitable activity is increased as more funds are made available. If necessary, further support would be given by the Countryside Alliance but this is not envisaged at present.

3.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. Accounting policies (continued)

3.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

3.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

| | |
|--------------------|------------------------------|
| Computer Equipment | - straight line over 3 years |
|--------------------|------------------------------|

3.6 Debtors

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

3.7 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. Accounting policies (continued)

3.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

4. Income from donations and legacies

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-----------|--|--|---------------------------------------|
| Donations | 36,900 | 135,473 | 172,373 |
| Legacies | - | 21,174 | 21,174 |
| | <u>36,900</u> | <u>156,647</u> | <u>193,547</u> |
| | <u><u>36,900</u></u> | <u><u>156,647</u></u> | <u><u>193,547</u></u> |
| | <i>Restricted funds 2021 £</i> | <i>Unrestricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
| Donations | 42,834 | 165,283 | 208,117 |
| Legacies | - | 29,416 | 29,416 |
| | <u>42,834</u> | <u>194,699</u> | <u>237,533</u> |
| | <u><u>42,834</u></u> | <u><u>194,699</u></u> | <u><u>237,533</u></u> |

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FOR THE YEAR ENDED 31 DECEMBER 2022**

5. Income from other trading activities

Income from fundraising events

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ |
|---------------------------|--|--|---------------------------------------|
| Ultimate Fly Fishing Draw | 12,692 | - | 12,692 |
| London Marathon | - | 17,130 | 17,130 |
| | <u>12,692</u> | <u>17,130</u> | <u>29,822</u> |
| | | <i>Unrestricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
| London Marathon | | <u>15,087</u> | <u>15,087</u> |

6. Analysis of expenditure on charitable activities

Summary by fund type

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total 2022 £ |
|---------------------|--|--|-----------------------------|
| Fishing for Schools | 67,786 | 24,816 | 92,602 |
| Castaway | 7,750 | - | 7,750 |
| | <u>75,536</u> | <u>24,816</u> | <u>100,352</u> |

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

| | <i>Restricted funds 2021 £</i> | <i>Unrestricted funds 2021 £</i> | <i>Total 2021 £</i> |
|-----------------------------|--|--|-----------------------------|
| Fishing for Schools | 46,274 | 2,047 | 48,321 |
| Outdoor Education and Other | - | 56,128 | 56,128 |
| | <u>46,274</u> | <u>58,175</u> | <u>104,449</u> |

7. Analysis of expenditure by activities

| | Activities undertaken directly 2022 £ | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|-----------------------------|--|---------------------------------------|---------------------------------------|
| Fishing for Schools | 92,602 | 92,602 | 48,321 |
| Outdoor Education and Other | - | - | 56,128 |
| Castaway | 7,750 | 7,750 | - |
| | <u>100,352</u> | <u>100,352</u> | <u>104,449</u> |

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,600 (2021 - £3,500).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. Staff costs

| | 2022 £ | <i>2021</i> £ |
|--------------------|-----------------------|-----------------------|
| Wages and salaries | 121,490 | <i>111,771</i> |
| | <u>121,490</u> | <u><i>111,771</i></u> |

The average number of persons employed by the Charity during the year was as follows:

| | 2022 No. | <i>2021</i> No. |
|--------------------|--------------------|--------------------|
| Charity Operations | 2 | <i>2</i> |
| | <u>2</u> | <u><i>2</i></u> |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2022 No. | <i>2021</i> No. |
|-------------------------------|--------------------|--------------------|
| In the band £60,001 - £70,000 | 1 | <i>1</i> |

6 volunteers (2021 - 6 volunteers) were engaged during the year assisting with Castaway and Fishing for Schools.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

11. Tangible fixed assets

| | Computer equipment £ |
|--------------------------|----------------------------|
| Cost or valuation | |
| At 1 January 2022 | 1,295 |
| At 31 December 2022 | <u>1,295</u> |
| Depreciation | |
| At 1 January 2022 | 450 |
| Charge for the year | 432 |
| At 31 December 2022 | <u>882</u> |
| Net book value | |
| At 31 December 2022 | <u><u>413</u></u> |
| At 31 December 2021 | <u><u>845</u></u> |

12. Debtors

| | 2022 £ | 2021 £ |
|--|---------------------|---------------------|
| Due within one year | | |
| Trade debtors | 22 | - |
| Amounts owed from Countryside Alliance | 4,595 | - |
| Other debtors | - | 7,500 |
| | <u><u>4,617</u></u> | <u><u>7,500</u></u> |

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

13. Creditors: Amounts falling due within one year

| | 2022 | <i>2021</i> |
|--|-----------------|---------------|
| | £ | £ |
| Bank loans | 10,648 | <i>10,648</i> |
| Trade creditors | 1,642 | <i>782</i> |
| Amounts owed to Countryside Alliance | - | <i>17,645</i> |
| Accruals and deferred income | 11,400 | <i>15,390</i> |
| | 23,690 | <i>44,465</i> |
| | 2022 | <i>2021</i> |
| | £ | £ |
| Deferred income | | |
| Deferred income at 1 January | 12,190 | <i>1,690</i> |
| Resources deferred during the year | 7,400 | <i>10,500</i> |
| Amounts released from previous periods | (12,190) | <i>-</i> |
| Deferred income at 31 December | 7,400 | <i>12,190</i> |

At the year-end, the Charity has received income in advance for events occurring in 2023.

14. Creditors: Amounts falling due after more than one year

| | 2022 | <i>2021</i> |
|------------|---------------|---------------|
| | £ | £ |
| Bank loans | 29,591 | <i>39,352</i> |

THE COUNTRYSIDE ALLIANCE FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Statement of funds

Statement of funds - current year

| | Balance at 1 January 2022 £ | Income £ | Expenditure £ | Balance at 31 December 2022 £ |
|---------------------------|--------------------------------------|-------------|------------------|---|
| Unrestricted funds | | | | |
| Unrestricted Funds | (18,414) | 173,777 | (147,227) | 8,136 |
| Restricted funds | | | | |
| Fishing for Schools | 25,694 | 49,592 | (67,786) | 7,500 |
| Casting for Recovery | 1,020 | - | - | 1,020 |
| Castaway | 7,750 | - | (7,750) | - |
| | 34,464 | 49,592 | (75,536) | 8,520 |
| Total of funds | 16,050 | 223,369 | (222,763) | 16,656 |

Restricted funds are income funds subject to certain activities specified by donors. Unused restricted funds are allocated against activities for the following financial year.

Unrestricted reserves have returned to surplus after going into deficit due to the pandemic affecting income streams.

THE COUNTRYSIDE ALLIANCE FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1 January 2021 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Balance at 31 December 2021 £</i> |
|---------------------------|--|---------------------|--------------------------|--|
| Unrestricted funds | | | | |
| Unrestricted Funds | (40,615) | 209,786 | (187,585) | (18,414) |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Restricted funds | | | | |
| Fishing for Schools | 27,257 | 42,834 | (44,397) | 25,694 |
| Casting for Recovery | 1,020 | - | - | 1,020 |
| Castaway | 9,627 | - | (1,877) | 7,750 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 37,904 | 42,834 | (46,274) | 34,464 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total of funds | <hr/> <hr/> (2,711) | <hr/> <hr/> 252,620 | <hr/> <hr/> (233,859) | <hr/> <hr/> 16,050 |

THE COUNTRYSIDE ALLIANCE FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

16. Summary of funds

Summary of funds - current year

| | Balance at 1 January 2022 £ | Income £ | Expenditure £ | Balance at 31 December 2022 £ |
|------------------|--------------------------------------|----------------|------------------|---|
| General funds | (18,414) | 173,777 | (147,227) | 8,136 |
| Restricted funds | 34,464 | 49,592 | (75,536) | 8,520 |
| | <u>16,050</u> | <u>223,369</u> | <u>(222,763)</u> | <u>16,656</u> |

Summary of funds - prior year

| | Balance at 1 January 2021 £ | Income £ | Expenditure £ | Balance at 31 December 2021 £ |
|------------------|--------------------------------------|----------------|------------------|---|
| General funds | (40,615) | 209,786 | (187,585) | (18,414) |
| Restricted funds | 37,904 | 42,834 | (46,274) | 34,464 |
| | <u>(2,711)</u> | <u>252,620</u> | <u>(233,859)</u> | <u>16,050</u> |

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-------------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | - | 413 | 413 |
| Current assets | 8,520 | 61,004 | 69,524 |
| Creditors due within one year | - | (23,690) | (23,690) |
| Creditors due in more than one year | - | (29,591) | (29,591) |
| Total | <u>8,520</u> | <u>8,136</u> | <u>16,656</u> |

THE COUNTRYSIDE ALLIANCE FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

| | <i>Restricted funds 2021 £</i> | <i>Unrestricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
|-------------------------------------|--|--|---------------------------------------|
| Tangible fixed assets | - | 845 | 845 |
| Current assets | 34,464 | 64,558 | 99,022 |
| Creditors due within one year | - | (44,465) | (44,465) |
| Creditors due in more than one year | - | (39,352) | (39,352) |
| Total | <u>34,464</u> | <u>(18,414)</u> | <u>16,050</u> |

18. Related party transactions

The Countryside Alliance Foundation is a sister organisation of Countryside Alliance.

There is an intercompany balance of £4,595 (2021 - £17,645 - creditor) owed from Countryside Alliance for other costs incurred. The total staff cost recharges during the year was £nil (2021 - £nil). During the year, £40,000 (2021 - £50,000) was received from the Countryside Alliance in the form of a donation.