

**Campaign to Protect Rural England,
Sussex Branch CIO**

Registered Charity No: 1156568

ANNUAL REPORT

2023

Chairman's Report for the year ended 31st December 2023

This year has been busy for all involved in CPRE Sussex as we work to shape a greener future for Sussex. Our members, supporters, project partners and dedicated volunteers have once again helped to ensure we can protect and promote our precious countryside and urban green spaces.

Opposing inappropriate development

In 2023, we continued to oppose inappropriate development which threatens our precious landscapes and fails to meet a genuine local need. We opposed plans for a holiday park in the High Weald Area of Outstanding Natural Beauty (AONB), called for greater use of brownfield sites and challenged local plans across Sussex.

Early in 2023 we celebrated as Center Parcs withdrew its bid for a holiday park in the High Weald AONB. However, just a few months later, we were faced with another wholly inappropriate application for a holiday park in the same AONB. Thankfully, a co-ordinated effort by conservation charities, campaign groups and dedicated volunteers saw the Normanhurst Estate application refused by the local planning committee.

In December, we joined others who were against the 1,450-house "Cuckstye" scheme. The application pre-empted, and appeared to subvert, the review and update of Mid Sussex's District Plan. We will continue to support the Stop Cuckstye Action Group ahead of a planning examination in summer 2024.

This year we have also opposed national planning policies which could weaken protection for green space and threaten protected landscapes, including proposals to relax rules around converting redundant agricultural buildings into residential properties.

We also called for new development to take place on Brownfield sites after a report by the national CPRE charity revealed there are more than 700 brownfield sites across East and West Sussex, covering almost 1,000 acres. That is enough land to build more than 23,500 homes without destroying precious landscapes.

Climate

The climate crisis is a major threat facing the Sussex countryside. In 2023, we continued to represent members' views on a wide range of environmental matters and support common-sense approaches to renewables which protect our beautiful landscapes.

In May, we launched our Rooftop Renewables campaign calling for the installation of solar panels to be a requirement of planning permission for all car parks and new builds in Sussex. This followed research, commissioned by CPRE and carried out by the UCL Energy Institute, which found the majority of required solar capacity could be installed on existing buildings and car parks. By making use of rooftops, we can generate renewable energy while protecting valuable landscapes. Six Sussex MPs have already shown their support for the campaign by signing up to become Parliamentary Rooftop Solar Champions. They are Caroline Ansell (Eastbourne), Caroline Lucas (Brighton Pavilion), Maria Caulfield (Lewes), Sally-Ann Hart (Hastings and Rye), Sir Peter Bottomley (Worthing West) and Tim Loughton (East Worthing and Shoreham).

In November, we were intensely disappointed to have to object to elements of plans for a new offshore wind farm. We back an urgent move to renewable energy sources and, in principle, would be supportive of the sensitive expansion of the Rampion offshore wind farm. However, we had major concerns over how the Rampion 2 public consultation was run and the impact on landscape and nature of onshore cabling and grid connection works.

Chairman's Report for the year ended 31st December 2023 (continued)

Throughout 2023 we have also kept more than a watching brief on the water quantity and quality issues affecting districts across the county.

This year has also seen us oppose plans which would further threaten the health and wellbeing of Sussex's residents, countryside and wildlife.

Throughout 2023 we have continued to work against the unsustainable and harmful bid for a second runway at Gatwick Airport. Gatwick Airport expansion and that proposed and in hand at other airports would make achieving net zero targets almost impossible because technologies to deliver that in aviation don't yet exist at scale and taxpayers will be left footing the bill for cleaning up the effects of carbon. A second runway would also lead to increased air and noise pollution, risking the health and wellbeing of residents. A planning inquiry into the bid will take place in 2024.

In October, we were dismayed at the Balcombe High Court decision which will see residents face another three years of disruption from oil exploration. Oil exploration in Sussex has no public benefit and can only harm the unique and beautiful landscape of the High Weald. It is clear planning policy needs tightening to reflect the latest climate change advice and we will continue to support Frack Free Balcombe, and all the residents, in their fight against these plans.

Planting urban trees

In 2023, we continued our work to increase urban tree cover through our Plant Your Postcode scheme and other initiatives.

The Forgotten Places planting project ended in March with a herculean final period of work on the Bristol Estate. As part of the Queen's Green Canopy and the HM Commemorative Fund, we also submitted a successful joint bid with Brighton & Hove City Council's arboriculture team to plant 110 trees across the city.

To help encourage the next generation of tree lovers, in March, we launched a series of free tree resources for children. The activity and factsheets are designed to support learning from Key Stages 1 to 3.

Countryside Day

In September, we celebrated the culmination of our 50th anniversary with our first Countryside Day, hosted by the Knepp Estate. Hundreds of people flocked to the event to celebrate all that is best about the Sussex countryside. Plans are already underway for the next Countryside Day so watch this space.

Thanks to those who make our work possible

I would like to thank our fantastic staff, volunteers, trustees, members and supporters for your invaluable support throughout 2023. Without your support, expertise and generosity, our work would not be possible. I thank our loyal and long serving President, Lord Egremont, who stepped down at the AGM after 42 years of service and support to the Charity, he will be much missed. I would also like to thank Julian Hill, our Treasurer, who stepped down in the Autumn after 8 years of service. We also thank Vic Ient for his hard work on behalf of the Charity particularly his work relating to the South Downs National Park.

I would also like to pay tribute to Geoffrey Mantle and Valerie Kippax, both long-term friends of CPRE Sussex who left us generous legacies in 2023.

Campaign to Protect Rural England, Sussex Branch CIO

Report of the Trustees for the year ended 31st December 2023

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of 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 2019) and the Branch's governing document.

Working Names

CPRE Sussex and CPRE Sussex Countryside Trust

Objectives

The charitable objects of the Charity are to promote and encourage for the benefit of the public the improvement, protection and preservation of the countryside of Sussex and its towns and villages and the environmentally better development of the same.

Details of our current aims and strategy are set out under 'Future Plans' below.

Our activities in 2023 to deliver on this strategy are set out in the Chairman's report.

Structure, governance and management

CPRE Sussex is a Charitable Incorporated Organisation and its governing document is "The Constitution of the Campaign to Protect Rural England, Sussex Branch CIO" registered with the Charity Commission on 8th April 2014, charity number 1156568. The Branch is restricted by its Constitution from undertaking any substantial permanent trading activities. The business of the Branch is managed by the Board of Trustees according to the powers set out in the Constitution and the Board meets every 3 months with sub-committees formed as required. The Branch employs three part-time members of staff, including the Director who manages the day to day work of the organisation and has trustee approved delegated authority for operational matters including finance, employment, campaigning activity, engagement and fundraising.

Trustees

The Trustees who have served during the year and at the date of the Report were:

Julian Hill (resigned 1st December 2023)

Penny Hudd

David Johnson

John Kay

Professor Daniel Osborn

Sally Pavey

Dr Roger Smith

Jill Sutcliffe (appointed 15th July 2023)

Katherine Sykes (appointed 15th July 2023)

Corinne Stuart (appointed 15th July 2023)

Deborah Speirs (appointed 15th July 2023)

Elizabeth Alexander (appointed 15th July 2023, resigned 13th January 2024)

Monty Larkin (appointed 15th July 2023, resigned 24th January 2024)

Carol Rue (appointed 22nd September 2023)

Joshua Lelliott (appointed 15th December 2023)

Campaign to Protect Rural England, Sussex Branch CIO

Report of the Trustees for the year ended 31st December 2023

Appointment and induction of Trustees

New trustees are appointed after a review of the skills required and are drawn from individuals who have relevant backgrounds. When appropriate the trustees consult other relevant organisations for nominations to the committee. New trustees are provided with an introduction to the Charity, where they receive copies of relevant documentation as well an operational induction with the Director.

Conflicts of interest

None of our trustees receive remuneration or other benefit from their work with the charity. Upon appointment to the Board any potential conflict of interest with any individual or organisation must be disclosed. Before each Board Meeting all trustees are requested to declare any conflict of interest with any agenda item.

Networks

The charity is a member of the network of charities federated to the national charity "CPRE The countryside charity", formerly known as the Campaign to Protect Rural England. The CPRE network comprises over 40 member charities, and the chairs of the network's member charities hold voting rights in the 'Assembly' body that shapes national CPRE decisions. The branding and core purposes are shared across the network. The Branch is also involved at a regional level with the County Branches Forum.

Reward Policy

The pay of the staff 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 all staff.

Registered address:

Brownings Farm, Blackboys, Uckfield, East Sussex, TN22 5HG

Bankers:

CAF Bank Ltd, PO Box 289, Kings Hill, West Malling, Kent, ME19 4TA

Independent Examiner:

Mr M Partridge, FCA, Chariot House Ltd, 44 Grand Parade, Brighton, East Sussex BN2 9QA

Investment adviser and nominee company:

Charles Stanley & Co Ltd, 55 Bishopsgate London EC2N 3AS

Public benefit reporting

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Campaign to Protect Rural England, Sussex Branch CIO

Report of the Trustees for the year ended 31st December 2023

Plans for the Future

Sussex remains predominantly rural, with a patchwork of towns and villages, as well as significant development of much of its coastline. It contains incredibly beautiful landscapes, acknowledged in the designation of the South Downs National Park and the High Weald and Chichester Harbour Areas of Outstanding Natural Beauty.

Yet much of Sussex is not in good shape. It is under extreme pressure for new speculative housing, roads and airport-expansion. It experiences water shortages with increasing frequency, and its rivers and seas are polluted. It is already suffering from the effects of a climate breakdown, only expected to get worse: heatwaves, drought, flooding and more. In common with the rest of the UK, Sussex is highly nature-depleted, with 'industrial' farming practices playing a significant role in this decline.

Especially in our towns and cities, people experience air, light and noise pollution and a lack of access to nature. In addition, local people are increasingly priced out of the countryside, and Sussex as a whole. To try to address this, the Trustees approved a three year strategy (2023 to 2026) which incorporated the following objectives:

- **Protect:** resist excessive and poor development in Sussex to protect landscapes, natural systems and green spaces, while supporting genuinely affordable housing and tackling climate change.
- **Celebrate:** inspire people with a love of the Sussex countryside, and enable everyone to access its transcendent beauty, and the health and wellbeing it brings.
- **Regenerate:** create a greener future for Sussex through practical action and policy change, to restore clean water and air and flourishing nature, and build a thriving, equitable, economy that links rural and urban Sussex.
- **Build our capacity:** engage more members, supporters, volunteers, staff and funds, empowering more people to deliver on our mission ('through evidence-gathering, education, influence, convening, collaboration, and campaigning, to be one of Sussex's leading people-powered shapers of a beautiful, thriving and sustainable countryside for everyone').

Our plans to deliver in these areas include:

Protect

- Recruiting and training a network of planning volunteers to cover *every* Local Planning Authority within Sussex, to provide comment on emerging Local Plans and respond to significant planning applications.
- Responding to applications for Nationally Significant Infrastructure Project, where we judge that these will have a significant impact on the Sussex countryside, including plans for the expansion of Gatwick Airport.
- Responding to Government consultations on reforms to planning rules.
- Developing new projects to build upon our previous 'Making Places' work, to empower local communities facing significant development in their area to shape what happens.

Campaign to Protect Rural England, Sussex Branch CIO

Report of the Trustees for the year ended 31st December 2023

Plans for the Future (continued)

Celebrate

- Running a programme of on-the-ground and virtual walks, talks, visits and events, including our Countryside Day, to help people to experience and understand the Sussex countryside.
- Educating the public and decision-makers on the threats to the countryside, for example by commissioning and promoting research on the impacts of the climate, nature, water and (rural) housing affordability crises on Sussex.

Regenerate

- Campaigning in favour of solutions to the biggest of the threats, such as, for example, a rapid transition out of fossil fuels and towards well-located renewable energy generation and energy efficiency.
- Developing one or more partnership programmes to deliver a significant and tangible improvement to the Sussex landscape, such as a major restoration of hedgerows across the county.
- Continuing to 'bring the countryside into the city' by expanding our urban tree-planting work, and exploring how this can be expanded to incorporate other green/natural infrastructure such as rain gardens or urban nature corridors,

Build capacity

- Engaging many more people in taking voluntary action with us, including growing our membership.
- Becoming more representative of the Sussex population.

Financial review and reserves

The Chairman's report included in these accounts gives a full description of the activities for the year ended 31st December 2023. The total income for the financial year was £574,352 compared with £197,217 in the previous year. The income includes £405,200 legacy receipts from the Estates of the late Geoffrey Mantle (£290,000) and Valerie Kippax (£115,200). Total expenditure for the financial year was £152,672 compared to £196,359 in the previous year. The majority of costs are related to staff and office costs, with direct activity costs (Campaigning and project costs) varying from year to year. The overall net movement in funds for the year, after accounting for investment gains of £4,546 was a surplus of £426,226 (2022: deficit of £10,842). The unrestricted funds were £134,606 at the beginning of the year and £562,839 at the end of the year. Restricted reserves were £15,933 at the beginning of the year and £13,926 at the end of the year.

CPRE Sussex Trustees recognise the need to maintain unrestricted reserves at a level appropriate to the needs of the charity. The level of reserves are reviewed quarterly in line with the monitoring and budgetary reporting process. Where CPRE Sussex records an annual deficit in our unrestricted funds activities, the Trustees policy is to have unrestricted reserves greater than 4 times the annual deficit in the previous financial year. If the unrestricted financial reserves are less than this amount every endeavour should be made to either reduce overheads or increase the level of income. Once there is a regular surplus in the annual unrestricted funds activities the unrestricted reserves should be greater than 6 months operating overheads

Campaign to Protect Rural England, Sussex Branch CIO

Report of the Trustees for the year ended 31st December 2023

Financial review and reserves (continued)

The high level of unrestricted reserves as at 31st December 2023 (£562,839) is well in excess of the reserves policy target with no issues in the medium term identified. Therefore, the Trustees consider that the level of reserves is adequate to support current activities for the next three to four years and are actively reviewing future funding to ensure that CPRE Sussex will continue to be an effective voice for the future (please refer to the reserves policy in the Notes). The Trustees review financial and other risks on a regular basis.

Investment policy

The Charity holds a mix of low risk investment funds with Charles Stanley and cash. Surplus funds this year have been invested in high interest bonds of 12 months or less.

Principal risks

The Trustees recognise their responsibilities in terms of managing risk and have 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 Trustees review current material risks at each Board meeting during the year with the main categories risks identified as follows:

- Failure to diversify and grow income
- Failure to address the decline in membership

Other risks identified include paid personnel leaving; litigation by a developer/landowner; negative publicity nationally about the Charity's work; and poor governance from the Trustees.

As a growing charity, the trustees now intend to create and monitor a formal risk register for 2024 onwards.

Trustees' Responsibilities

The Trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 that the charity will continue business.

Campaign to Protect Rural England, Sussex Branch CIO

Report of the Trustees for the year ended 31st December 2023

Trustees' Responsibilities (continued)

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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 the Committee of Trustees on 19th April 2024 and signed on its behalf by:



Professor Daniel Osborn, Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
CAMPAIGN TO PROTECT RURAL ENGLAND, SUSSEX BRANCH CIO**

I report to the charity trustees on my examination of the accounts of The Campaign to Protect Rural England, Sussex Branch CIO for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

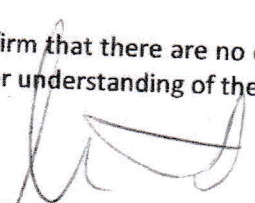
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Mr M Partridge, FCA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date:

27th June 2024

Campaign to Protect Rural England, Sussex Branch CIO

Statement of Financial Activities for year ended 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	2022 £
Incoming Resources					
Membership Subscriptions *		38,421	-	38,421	36,045
Investment Income		3,651	-	3,651	1,533
Legacies		405,200	-	405,200	2
Donations		23,488	-	23,488	13,682
Chalk Cliff Trust		4,950	-	4,950	4,750
Forgotten Places Grant		-	21,688	21,688	124,272
Queen's Canopy Grant		-	60,869	60,869	-
Plant Your Postcode Brighton		-	1,498	1,498	999
Brighton & Hove Tree Festival		-	2,000	2,000	-
CAGNY donation		-	1,200	1,200	-
Southern Water		-	-	-	6,000
Brighton Resilience Fund		-	-	-	6,000
Gift Aid on Donations		1,894	-	1,894	1,140
Other Income		9,493	-	9,493	2,794
Total Incoming Resources	3	487,097	87,255	574,352	197,217
Expenditure					
Raising Funds		9,262	-	9,262	9,876
Charitable activities		54,148	89,262	143,410	186,483
Total Resources Expended	4 & 5	63,410	89,262	152,672	196,359
Net (Outgoing) / Incoming Resources		423,687	(2,007)	421,680	858
Gains (Losses) on investment assets	7	4,546	-	4,546	(11,700)
Net Movements in Funds		428,233	(2,007)	426,226	(10,842)
		428,233	(2,007)	426,226	(10,842)
Fund Balances at 1st January 2023		134,606	15,933	150,539	161,381
Fund Balances at 31st December 2023		562,839	13,926	576,765	150,539

* Includes Gift Aid claimed by National Office

Campaign to Protect Rural England, Sussex Branch CIO

Balance Sheet as at 31st December 2023

	Note	31st December 2023 £	31st December 2022 £
Fixed Assets			
Tangible Assets	6	2,090	1,231
Investments	7	117,855	112,508
		<u>119,945</u>	<u>113,739</u>
Current Assets			
Stocks	8	223	233
Debtors	9	134,843	38,958
Current asset investments	10	135,091	-
Short term deposits	11	187,478	6,995
Cash at bank and in hand		9,636	13,518
		<u>467,271</u>	<u>59,704</u>
Creditors			
Amounts falling due within one year	12	(10,451)	(22,904)
Net Current Assets		<u>456,820</u>	<u>36,800</u>
Total assets less current liabilities		<u>576,765</u>	<u>150,539</u>
Income Funds			
Restricted Funds	13	13,926	15,933
Unrestricted Funds		562,839	134,606
Total Income Funds		<u>576,765</u>	<u>150,539</u>

Approved by the Committee of Trustees on 19th April 2024 and signed on its behalf by:



Joshua Lelliott
Honorary Treasurer

Campaign to Protect Rural England, Sussex Branch CIO

Statement of cash flows for the year ended 31 December 2023

	Note	2023 £	2022 £
Reconciliation of net expenditure to net cash flow from operating activities			
Net income/(expenditure) for the year (as per the SOFA)		421,680	858
adjustments for:			
Decrease in stock		10	203
Increase in debtors		(95,885)	(17,170)
Increase/(decrease) in creditors		(12,453)	14,705
Net income on share investments		(801)	(235)
Other Investment income		(1,623)	(52)
Depreciation		936	769
Cash flows from operating activities		311,864	(922)
Net cash provided by/(used in) operating activities			
Cash flows from investing activities			
Other Investment income		1,623	52
Funds invested in medium term deposits		(135,091)	-
Purchase of fixed assets		(1,795)	(889)
Net cash (used in)/provided by investing activities		(135,263)	(837)
Change in cash and cash equivalents		176,601	(1,759)
Cash and cash equivalents at the beginning of the year		20,513	22,272
Cash and cash equivalents at the end of the year		197,114	20,513
		2023	2022
		£	£
Cash in hand		9,636	13,518
Deposits with less than 3 months notice		187,478	6,995
Cash and cash equivalents		197,114	20,513

1. Principal Accounting Policies

Basis of Preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019) and the Charities Act 2011'. The financial statements have been prepared under the historical cost conventions modified by the inclusion of investments at market value. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

Taxation

The charity is exempt from taxation on its charitable activities under section 505(1) of the income and Corporation Taxes Act 1988.

Incoming Resources

Incoming resources are accounted for as follows:-

Donations - on a receivable basis

Legacies - on a basis when they fulfill the criteria of entitlement, measurement and receipt is probable.

Grants and Investments - on a receivable basis

Incoming Resources marked * - on a net receivable basis.

Resources Expended

Resources expended, including irrecoverable VAT, are accounted for on the accruals basis. Expenditure is directly allocated to activities when possible.

Fixed assets and Depreciation

The charity operates a capitalisation policy whereby only assets with a cost in excess of £350 are capitalised. Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives of three or four years on a straight-line basis.

Investments

Investments are stated at market value and both realised and unrealised gains and losses are reflected through the Statement of Financial Activities.

Stocks

Stocks are measured at the lower of cost or net realisable value

Reserves

CPRE Sussex Trustees recognise the need to maintain unrestricted reserves at a level appropriate to the needs of the charity. The level of reserves are reviewed quarterly in line with the monitoring and budgetary reporting process. Where CPRE Sussex records an annual deficit in our unrestricted funds activities, the Trustees policy is to have unrestricted reserves greater than 4 times the annual deficit in the previous financial year. If the unrestricted financial reserves are less than this amount every endeavour should be made to either reduce overheads or increase the level of income. Once there is a regular surplus in the annual unrestricted funds activities the unrestricted reserves should be greater than 6 months operating overheads

Notes to the accounts for the year ended 31st December 2023

1. Principal Accounting Policies (continued)

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

Financial instruments

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

Financial Assets

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

Financial Liabilities

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Campaign to Protect Rural England, Sussex Branch CIO

Notes to the accounts for the year ended 31st December 2023 (continued)

2. Statement of Financial Activities for the period ended 31st December 2022

	Unrestricted	Restricted	2022
	£	£	£
Incoming Resources			
Membership Subscriptions	36,045	-	36,045
Legacies	2	-	2
General Donations	13,682	-	13,682
Gift Aid	1,140	-	1,140
Chalk Cliff Trust	4,750	-	4,750
Forgotten Places Grant	-	124,272	124,272
Southern Water	-	6,000	6,000
Plant Your Postcode Brighton	-	999	999
Brighton Resilience Fund	-	6,000	6,000
500 Club*, Events* and Merchandise*	2,794	-	2,794
Investment Income	1,533	-	1,533
Total Incoming Resources	59,946	137,271	197,217
Expenditure			
Raising Funds	9,876	-	9,876
Charitable Activities	57,244	129,239	186,483
Total Resources Expended	67,120	129,239	196,359
Net (Outgoing)/Incoming Resources	(7,174)	8,032	858
Gains on Investment Assets	(11,700)	-	(11,700)
Net Movement in Funds	(18,874)	8,032	(10,842)
Fund Balance at 1st January 2022	153,480	7,901	161,381
Fund Balances at 31st December 2022	134,606	15,933	150,539

3. Incoming Resources	Unrestricted	Restricted	2023	2022
	£	£	£	£
Membership Subscriptions	38,421	-	38,421	36,045
Legacies	405,200	-	405,200	2
General Donations	23,488	-	23,488	13,682
Gift Aid	1,894	-	1,894	1,140
Chalk Cliff Trust	4,950	-	4,950	4,750
Forgotten Places Grant	-	21,688	21,688	124,272
Queen's Canopy Grant	-	60,869	60,869	-
Plant Your Postcode Brighton	-	1,498	1,498	999
Brighton & Hove Tree Festival	-	2,000	2,000	6,000
CAGNY donation	-	1,200	1,200	6,000
500 Club*, Events* and Merchandise*	9,493	-	9,493	2,794
Investment Income	3,651	-	3,651	1,533
	487,097	87,255	574,352	197,217

Campaign to Protect Rural England, Sussex Branch CIO

Notes to the accounts for the year ended 31st December 2023 (continued)

4. Resources Expended

Raising Funds	Unrestricted £	Restricted £	2023 £	2022 £
Fundraising Projects	-	-	-	4,084
Countryside Day event	2,628	-	2,628	-
Autumn Appeal Mailing	386	-	386	897
Publicity	5,020	-	5,020	3,649
Investment Management Fee	1,228	-	1,228	1,246
	<u>9,262</u>	<u>-</u>	<u>9,262</u>	<u>9,876</u>

Charitable Activities

District expenses	358	-	358	-
Sussex Review and Newsletter	710	-	710	5,460
Website	1,000	-	1,000	1,000
SDN Park Subscription	250	-	250	100
Planning Magazine	1,760	-	1,760	2,100
Planning training	(509)	-	(509)	-
Forgotten Places Grant	-	21,688	21,688	124,272
Plant Your Postcode Brighton	-	907	907	1,977
Southern Water	-	-	-	2,990
CAGNY donation	-	1,000	1,000	-
Queen's canopy	-	60,869	60,869	-
BHCC Community Fund	-	4,798	4,798	-
Staff Costs (Note 5)	49,798	-	49,798	36,612
Premises Costs (Including all Insurances)	(6,609)	-	(6,609)	5,529
Office Costs	3,258	-	3,258	2,938
Depreciation	936	-	936	769
Trustee and Strategy Meetings	140	-	140	48
Trustees' Expenses	208	-	208	151
AGM*	1,528	-	1,528	1,431
Chariot House Accountants	1,320	-	1,320	1,106
	<u>54,148</u>	<u>89,262</u>	<u>143,410</u>	<u>186,483</u>

Campaign to Protect Rural England, Sussex Branch CIO

Notes to the accounts for the year ended 31st December 2023 (continued)

5. Staff Costs

	Unrestricted £	Restricted £	2023 £	2022 £
Staff Salaries	49,181	-	49,181	17,498
Staff Salaries Recovered As Part Of The Grants Received	(8,470)	-	(8,470)	(16,090)
Staff Expenses	843	-	843	865
Employer National Insurance	-	-	-	-
Employer People's Pension	744	-	744	-
Consultant	7,500	-	7,500	34,000
Staff Recruitment	-	-	-	339
	<u>49,798</u>	<u>-</u>	<u>49,798</u>	<u>36,612</u>

No employee earned £60,000 or more. The average number of part-time employees was 3 (2022 : 2).

Amounts totalling £208 were paid to 2 Trustees in respect of travel and other expenses. No Trustee received any remuneration in the year.

The key management personnel of the charity comprise the Trustees and Director. The total employee benefits of the key management personnel of the charity were £30,747 (2022: £0) comprising gross pay, employers' national insurance and employers' pension. The Director post in 2022 and part of 2023 was covered by a consultant acting as temporary Director.

6. Fixed Assets and Depreciation

	Office Equipment 2023 £
Cost	
At 1st January 2023	9,682
Additions	1,795
Disposals	-
At 31st December 2023	<u>11,477</u>
Depreciation	
At 1st January 2023	8,451
Charge for the year	936
Disposals	-
At 31st December 2023	<u>9,387</u>
Net book value	
At 1st January 2023	1,231
At 31st December 2023	<u><u>2,090</u></u>

Campaign to Protect Rural England, Sussex Branch CIO

Notes to the accounts for the year ended 31st December 2023 (continued)

7. Investments	2023	2022
	£	£
Market Value at 1st January	112,508	123,973
Sale of Investments	-	-
Management Charges	(1,227)	(1,246)
Investment Income	2,028	1,481
Gains/(Losses) on Investment Assets	4,546	(11,700)
At 31st December	117,855	112,508
All assets are listed on the UK Stock Market		
8. Stocks	2023	2022
	£	£
Merchandising	223	233
9. Debtors	2023	2022
	£	£
Prepayments	336	315
Other Debtors	134,507	38,643
	134,843	38,958
10. Current asset investments	2023	2022
	£	£
United Trust Bank 6 month notice tracker account (5.25% interest)	50,091	-
Hampshire Trust Bank 1 year fixed bond (5.15% interest)	85,000	-
	135,091	-
11. Short Term Deposits	2023	2022
	£	£
CAF Gold	186,978	6,495
National Savings and Investments Bank Income Bond	500	500
	187,478	6,995
12. Creditors: Amounts falling due within one year	2023	2022
	£	£
Creditors	2,795	6,233
Accruals	7,656	16,671
	10,451	22,904

13. Restricted Funds

Cuckmere Valley Fund

The Cuckmere Valley Fund was established in 2010 following the dissolution of the Cuckmere Valley Society and is subject to restrictions requiring the fund to be used for purposes similar to those of CPRE Sussex within the Cuckmere Valley.

	£
Balance at 1st January and 31st December 2023	5,727

New Monks farm Transport Assessment

A consultant has been hired to do a transport assessment for New Monks Farm. The work is not yet completed.

	£
Balance at 1st January and 31st December 2023	200

Awards 2020

A celebration event planned for 2023 deferred until 2024.

	£
Balance at 1st January and 31st December 2023	538

Forgotten Places

We were awarded a grant in association with Trees for Cities and the Green Recovery Challenge Fund for tree planting in Brighton. The main project completed in 2023, but watering and maintenance continue until March 2026.

	£
Balance at 1st January 2023	-
Tree Planting and maintenance	(11,114)
Project Manager and Other Staff Costs	(6,973)
Opportunity mapping	(2,196)
Other Costs	(1,405)
Cost recovery grant income claimed in arrears	21,688
Balance at 31st December 2023	-

Notes to the accounts for the year ended 31st December 2023 (continued)

13. Restricted Funds (continued)

Plant Your Postcode Brighton

We received a mix of grants and donations to support the increase in tree cover across the whole of the Greater Brighton area.

	£
Balance at 1st January 2023	458
Donations	1,498
Other Costs	(907)
Balance at 31st December 2023	<u>1,049</u>

Southern Water

Grant received from Southern Water for research activities

	£
Balance at 1st January and 31st December 2023	<u>3,010</u>

Brighton Resilience Fund

We were awarded a grant from Brighton & Hove City Council for continuing support for tree planting in the city.

	£
Balance at 1st January 2023	6,000
costs	(4,798)
Balance at 31st December 2023	<u>1,202</u>

Brighton & Hove Tree Festival

We will be hosting a tree festival event in Brighton in 2024

	£
Event sponsorship	2,000
Balance at 31st December 2023	<u>2,000</u>

CAGNE

We are supporting CAGNY with their legal fees to object to the Gatwick second runway proposal.

	£
Donations	1,200
Donation to CAGNY	(1,000)
Balance at 31st December 2023	<u>200</u>

The Queen's Canopy Tree Planting Grant

We received a grant in respect of the Queen's Canopy project for tree planting in Brighton

	£
Grant received	60,869
Tree Planting and maintenance	(53,381)
Staff costs	(2,393)
Other costs	(5,095)
Balance at 31st December 2023	<u>-</u>

Campaign to Protect Rural England, Sussex Branch CIO

Notes to the accounts for the year ended 31st December 2023 (continued)

14. Analysis of Net Assets between Funds

	Fixed Assets	Investments	Current Assets	2023
	£	£	£	£
Unrestricted Funds	2,090	117,855	442,894	562,839
Restricted Funds	-	-	13,926	13,926
	<u>2,090</u>	<u>117,855</u>	<u>456,820</u>	<u>576,765</u>

15. Dissolution

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

16. Employee Benefit Obligations

The CIO operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £744 (2022: £nil). At the year end £372 was due to the provider (2022: £nil).