

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

**Registered Charity No: 1156568**

**ANNUAL REPORT**

**2024**

## **Chairman's Report for the year ended 31st December 2024**

It has been a busy year for CPRE Sussex as we faced new land use issues and continued to shape a greener future for Sussex. Our members, supporters, project partners and dedicated volunteers have once again been instrumental in protecting and promoting our precious countryside and urban green spaces.

### **A new Government**

A change in Government brought new challenges and new opportunities in 2024. We celebrated as the controversial Arundel bypass, which would have caused considerable damage to the environment, was cancelled. However, there is still work to do as both East and West Sussex councils are trying to resurrect the Arundel by-pass and other road schemes. We will continue to work with campaigners to influence transport plans to ensure they invest in public transport and walking and cycling routes, not big road-building projects.

Decidedly less welcome is the Government's obsession with housing targets. The new Government seems only to be listening to developers and rolling back on environmental commitments. Massively increased housing targets are a massive mistake and will fail to address the acute affordable housing crisis. The new National Planning Policy Framework and language from the government pitting development against both nature and local democracy makes it clear we're going to have our work cut out in 2025.

We played a part in a number of planning victories in 2024, such as the defeat of 800 homes between Horsham and Southwater; however, no battle is every truly won, as the developer's appeal on this site shows, and we will continue to support communities under threat. New resources in the office will help here. Our hugely well-attended autumn Introduction to Planning workshop was also well-timed and there will be more opportunities to get involved in the new year.

We are campaigning regularly with ministers, MPs and councillors at all levels to ensure we represent the views of our members and supporters. We also now have a mailing list for all parish councils so we can keep them abreast of our views.

### **Rampion 2 and Gatwick**

All sides of the Development Consent Order (DCO) process for national infrastructure have been evidenced in Sussex this year. We saw communities bearing the greatest impact from Rampion 2 onshore works effectively cut out of the consultation process early on. Unfortunately, our representations about this did not change the approach. The DCO process for Gatwick seemed to be more inclusive and we succeeded in getting a specific hearing on climate change included in the schedule. However, the draft DCO seemed to rely on a weak carbon management plan. We have written to the secretary of state about this, as well as reiterating that the proposal is not in line with policy. There are also many outstanding issues at this late stage, including failure to agree on sewage treatment. We continue to monitor the situation with our friends at CAGNE.

### **Solar mapping**

This year CPRE Sussex and CPRE Hampshire worked together with Southampton University to produce an assessment of the solar energy capacity for all the roof spaces in Sussex and Hampshire. The street level maps are remarkable. While the new Government has disappointed by not insisting on rooftop solar on all new developments, we are working with several stakeholder groups in Sussex to promote the research outputs. Renewable energy is a topic we will be returning to in 2025. If we are to escape the impacts of climate change, we need to decarbonise and fast.

**Chairman's Report for the year ended 31st December 2024 (continued)**

**Celebrating the countryside and green spaces**

We held two major celebration events in 2024. In May, the first Tree Festival was held in Brighton. A popular photographic competition and great line up of events made the event a huge success. Many Sussex communities are proud of their trees and the 2025 festival will have broader roots and many branches with events taking place across the Living Coast Biosphere. Look out for more announcements soon.

In September, we held our second well attended Countryside Day at the Knepp Estate. We would like to thank our hosts for their generosity and support. The Countryside Day has now been taken up by the CPRE network and several local branches held events this year.

**Partnership working**

Thanks in good part to the work of CPRE Sussex staff and trustees, the overall CPRE network is coming together through new mechanisms such as the CPRE Assembly. We now have some progress on a membership system that will produce reliable data and a data sharing agreement that has been worked through between CPRE central and local teams.

CPRE Sussex is also now helping with the admin side of the South Downs Network which provides a way of linking groups in Sussex and Hampshire and helping the Park achieve its objectives. We have also continued discussions with the High Weald AONB and have met with the AONB team from the Chichester Harbour area.

**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 2024. Without your help, expertise and generosity, our work would not be possible.

I would also like to welcome the new team members who joined us in 2024 – Plant Your Postcode project manager Moira, administrator Debbie and planning campaigner Maria.

We have continued to build organisational infrastructure in 2024. The establishment of four working groups at which our Executive functions can be discussed means the CPRE Sussex Board can focus on Governance, Guidance, Monitoring and Finance. Last year's substantial legacies have allowed us to develop a financial plan for the next five years without endangering our reserves policy. That provides a firm foundation of progress for the new Chair and the Director when I stand aside at the next AGM.

I would like to end this report by saying a massive thank you to Lesley who decided it is time to move out of her role in the CPRE Sussex office team. She will be missed locally and nationally. Lesley has been a key member of the team for years. We wish her well, and I am delighted that she will not be parting company with CPRE Sussex entirely. With all the issues we face in 2025 and beyond there will be a real need to draw on existing expertise, as well as new recruitment.

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

### **Report of the Trustees for the year ended 31st December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. 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 2024 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 four 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:

Penny Hudd

David Johnson

John Kay (resigned 2<sup>nd</sup> July 2024)

Professor Daniel Osborn

Sally Pavey

Dr Roger Smith

Jill Sutcliffe

Katherine Sykes

Corinne Stuart

Deborah Speirs (resigned 5<sup>th</sup> November 2024)

Elizabeth Alexander (resigned 13<sup>th</sup> January 2024)

Monty Larkin (resigned 24<sup>th</sup> January 2024)

Carol Rue (resigned 2<sup>nd</sup> July 2024)

Joshua Lelliott

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

### **Report of the Trustees for the year ended 31st December 2024**

#### **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 2024

#### 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 2024**

#### **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 2024. The total income for the financial year was £99,372 compared with £574,352 in the previous year (which included £405,200 of legacy receipts). Total expenditure for the financial year was £125,394 compared to £152,672 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 £3,832 was a deficit of £22,190 (2023: surplus of £426,226). The unrestricted funds were £562,839 at the beginning of the year and £546,110 at the end of the year. Restricted reserves were £13,926 at the beginning of the year and £8,465 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 2024

#### Financial review and reserves (continued)

The high level of unrestricted reserves as at 31st December 2024 (£546,110) 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 and in February 2025, agreed to create a number of designated reserves (for capacity building) from the unrestricted funds, and adapt the reserves policy accordingly. The designated reserves are as follows:

- **Salary funding for key growth roles:** £100k to cover two years' salary for the Head of Campaigns & Communications and Head of Members, Supporters and Fundraising, reflecting the anticipated payback period for the roles to become self-sustaining
- **Freelance fundraising support:** £20k (2x £10k per annum in line with above) to supplement bid-writing and fundraising consultancy
- **Advertising and outreach Costs:** £5k to cover social media, print, web advertising, and other promotional efforts to support fundraising and advocacy campaigns

The agreed change in the reserves policy is as follows:

- **Unrestricted reserve levels:** to maintain a minimum of 1 x core operating expenses in free (undesigned) reserves
- **Designated reserves** to be used for specific strategic purposes, rather than a single unrestricted figure

#### 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 2025 onwards.

## Campaign to Protect Rural England, Sussex Branch CIO

### Report of the Trustees for the year ended 31st December 2024

#### 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.

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 25<sup>th</sup> April 2025 and signed on its behalf by:



Professor Daniel Osborn, Chair 30<sup>th</sup> June 2025

**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 2024.

**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.

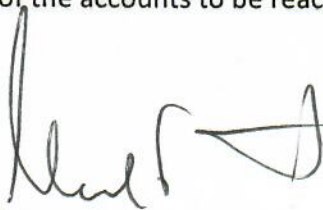
**Independent Examiner's Statement.**

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: 9th July 2025

# Campaign to Protect Rural England, Sussex Branch CIO

## Statement of Financial Activities for year ended 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	2023 £
<b>Incoming Resources</b>					
Membership Subscriptions *		35,511	-	35,511	38,421
Investment Income		19,274	-	19,274	3,651
Legacies		1,773	-	1,773	405,200
Donations		15,827	-	15,827	23,488
Chalk Cliff Trust		5,000	-	5,000	4,950
Forgotten Places Grant		-	9,016	9,016	21,688
Queen's Canopy Grant		-	-	-	60,869
Plant Your Postcode Brighton		-	517	517	1,498
Brighton & Hove Tree Festival		-	4,000	4,000	2,000
CAGNY donation		-	-	-	1,200
Gift Aid on Donations		2,152	-	2,152	1,894
Other Income		6,302	-	6,302	9,493
<b>Total Incoming Resources</b>	<b>3</b>	<b>85,839</b>	<b>13,533</b>	<b>99,372</b>	<b>574,352</b>
<b>Expenditure</b>					
Raising Funds		11,032	-	11,032	9,262
Charitable activities		95,368	18,994	114,362	143,410
<b>Total Resources Expended</b>	<b>4 &amp; 5</b>	<b>106,400</b>	<b>18,994</b>	<b>125,394</b>	<b>152,672</b>
<b>Net (Outgoing) / Incoming Resources</b>		<b>(20,561)</b>	<b>(5,461)</b>	<b>(26,022)</b>	<b>421,680</b>
Gains on investment assets	7	3,832	-	3,832	4,546
<b>Net Movements in Funds</b>		<b>(16,729)</b>	<b>(5,461)</b>	<b>(22,190)</b>	<b>426,226</b>
		<b>(16,729)</b>	<b>(5,461)</b>	<b>(22,190)</b>	<b>426,226</b>
<b>Fund Balances at 1st January</b>		<b>562,839</b>	<b>13,926</b>	<b>576,765</b>	<b>150,539</b>
<b>Fund Balances at 31st December</b>		<b>546,110</b>	<b>8,465</b>	<b>554,575</b>	<b>576,765</b>

\* Includes Gift Aid claimed by National Office

# Campaign to Protect Rural England, Sussex Branch CIO

## Balance Sheet as at 31st December 2024

	Note	31st December 2024 £	31st December 2023 £
<b>Fixed Assets</b>			
Tangible Assets	6	1,438	2,090
Investments	7	123,412	117,855
		<u>124,850</u>	<u>119,945</u>
<b>Current Assets</b>			
Stocks	8	215	223
Debtors	9	25,338	134,843
Current asset investments	10	309,402	135,091
Short term deposits	11	115,849	187,478
Cash at bank and in hand		2,612	9,636
		<u>453,416</u>	<u>467,271</u>
<b>Creditors</b>			
Amounts falling due within one year	12	(23,691)	(10,451)
<b>Net Current Assets</b>		<u>429,725</u>	<u>456,820</u>
<b>Total assets less current liabilities</b>		<u>554,575</u>	<u>576,765</u>
<b>Income Funds</b>			
Restricted Funds	13	8,465	13,926
Unrestricted Funds		546,110	562,839
<b>Total Income Funds</b>		<u>554,575</u>	<u>576,765</u>

Approved by the Committee of Trustees on 25th April 2025 and signed on its behalf by:



Joshua Lelliott  
Honorary Treasurer  
30th June 2025

Campaign to Protect Rural England, Sussex Branch CIO

Statement of cash flows for the year ended 31 December 2024

	Note	2024 £	2023 £
<b>Reconciliation of net expenditure to net cash flow from operating activities</b>			
Net income/(expenditure) for the year (as per the SOFA)		(26,022)	421,680
adjustments for:			
Decrease in stock		8	10
Decrease/(increase) in debtors		109,505	(95,885)
Increase/(decrease) in creditors		13,240	(12,453)
Net income on share investments		(1,725)	(801)
Other Investment income		(16,242)	(1,623)
Depreciation		1,251	936
<b>Cash flows from operating activities</b>		<b>80,015</b>	<b>311,864</b>
Net cash provided by/(used in) operating activities			
Cash flows from investing activities			
Other Investment income		16,242	1,623
Funds invested in medium term deposits		(174,311)	(135,091)
Purchase of fixed assets		(599)	(1,795)
Net cash (used in)/provided by investing activities		(158,668)	(135,263)
Change in cash and cash equivalents		(78,653)	176,601
Cash and cash equivalents at the beginning of the year		197,114	20,513
Cash and cash equivalents at the end of the year		118,461	197,114
		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Cash in hand		2,612	9,636
Deposits with less than 3 months notice		115,849	187,478
Cash and cash equivalents		118,461	197,114

**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 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. Accordingly the Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Incoming Resources**

Incoming resources are accounted for as follows:-

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

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 2024

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 2024 (continued)

## 2. Statement of Financial Activities for the period ended 31st December 2023

	Unrestricted	Restricted	2023
	£	£	£
<b>Incoming Resources</b>			
Membership Subscriptions	38,421	-	38,421
Legacies	405,200	-	405,200
General Donations	23,488	-	23,488
Gift Aid	1,894	-	1,894
Chalk Cliff Trust	4,950	-	4,950
Forgotten Places Grant	-	21,688	21,688
Queen's Canopy Grant	-	60,869	60,869
Plant Your Postcode Brighton	-	1,498	1,498
Brighton & Hove Tree Festival	-	2,000	2,000
CAGNY donation	-	1,200	1,200
500 Club*, Events* and Merchandise*	9,493	-	9,493
Investment Income	3,651	-	3,651
<b>Total Incoming Resources</b>	<b>487,097</b>	<b>87,255</b>	<b>574,352</b>
<b>Expenditure</b>			
Raising Funds	9,262	-	9,262
Charitable Activities	54,148	89,262	143,410
<b>Total Resources Expended</b>	<b>63,410</b>	<b>89,262</b>	<b>152,672</b>
Net (Outgoing)/Incoming Resources	423,687	(2,007)	421,680
Gains on Investment Assets	4,546	-	4,546
Net Movement in Funds	428,233	(2,007)	426,226
Fund Balance at 1st January 2023	134,606	15,933	150,539
Fund Balances at 31st December 2023	<b>562,839</b>	<b>13,926</b>	<b>576,765</b>

3. Incoming Resources	Unrestricted	Restricted	2024	2023
	£	£	£	£
Membership Subscriptions	35,511	-	<b>35,511</b>	38,421
Legacies	1,773	-	<b>1,773</b>	405,200
General Donations	15,827	-	<b>15,827</b>	23,488
Gift Aid	2,152	-	<b>2,152</b>	1,894
Chalk Cliff Trust	5,000	-	<b>5,000</b>	4,950
Forgotten Places Grant	-	9,016	<b>9,016</b>	21,688
Queen's Canopy Grant	-	-	-	60,869
Plant Your Postcode Brighton	-	517	<b>517</b>	1,498
Brighton & Hove Tree Festival	-	4,000	<b>4,000</b>	2,000
CAGNY donation	-	-	-	1,200
500 Club*, Events* and Merchandise*	6,302	-	<b>6,302</b>	9,493
Investment Income	19,274	-	<b>19,274</b>	3,651
	<b>85,839</b>	<b>13,533</b>	<b>99,372</b>	<b>574,352</b>

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

**Notes to the accounts for the year ended 31st December 2024 (continued)**

**4. Resources Expended**

	Unrestricted	Restricted	2024	2023
	£	£	£	£
<b>Raising Funds</b>				
Countryside Day event	4,175	-	4,175	2,628
Autumn Appeal Mailing	435	-	435	386
Publicity	5,115	-	5,115	5,020
Investment Management Fee	1,307	-	1,307	1,228
	<u>11,032</u>	<u>-</u>	<u>11,032</u>	<u>9,262</u>
<b>Charitable Activities</b>				
District expenses	108	-	108	358
Sussex Review and Newsletter	1,654	-	1,654	710
Website	1,000	-	1,000	1,000
SDN Park Subscription	250	-	250	250
Planning Magazine	1,980	-	1,980	1,760
Planning meeting expenses	223	-	223	(509)
Forgotten Places Grant	-	9,016	9,016	21,688
Plant Your Postcode Brighton	5,314	1,565	6,879	907
Southern Water	-	3,010	3,010	-
CAGNY donation	300	200	500	1,000
Tree festival	455	4,000	4,455	60,869
BHCC Community Fund	-	1,203	1,203	4,798
Staff Costs (Note 5)	68,233	-	68,233	49,798
Premises Costs (Including all Insurances)	5,596	-	5,596	(6,609)
Office Costs	3,703	-	3,703	3,258
Depreciation	1,251	-	1,251	936
Trustee and Strategy Meetings	-	-	-	140
Trustees' Expenses	258	-	258	208
AGM*	3,575	-	3,575	1,528
Chariot House Accountants	1,468	-	1,468	1,320
	<u>95,368</u>	<u>18,994</u>	<u>114,362</u>	<u>143,410</u>

# Campaign to Protect Rural England, Sussex Branch CIO

## Notes to the accounts for the year ended 31st December 2024 (continued)

### 5. Staff Costs

	Unrestricted £	Restricted £	2024 £	2023 £
Staff Salaries	67,307	-	67,307	49,181
Staff Salaries Recovered As Part Of The Grants Received	(3,010)	-	(3,010)	(8,470)
Staff Expenses	2,130	-	2,130	843
Employer National Insurance	-	-	-	-
Employer People's Pension	1,061	-	1,061	744
Consultant	-	-	-	7,500
Staff Recruitment	745	-	745	-
	<u>68,233</u>	<u>-</u>	<u>68,233</u>	<u>49,798</u>

No employee earned £60,000 or more. The average number of part-time employees was 4 (2023 : 3).

Amounts totalling £258 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 £38,376 (2023: £30,747) comprising gross pay, employers' national insurance and employers' pension. The Director post for part of 2023 was covered by a consultant acting as temporary Director.

### 6. Fixed Assets and Depreciation

	Office Equipment
<b>Cost</b>	<b>2024</b>
	<b>£</b>
At 1st January 2024	11,477
Additions	599
Disposals	-
<b>At 31st December 2024</b>	<b>12,076</b>
<b>Depreciation</b>	
At 1st January 2024	9,387
Charge for the year	1,251
Disposals	-
<b>At 31st December 2024</b>	<b>10,638</b>
<b>Net book value</b>	
At 1st January 2024	2,090
<b>At 31st December 2024</b>	<b>1,438</b>

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

**Notes to the accounts for the year ended 31st December 2024 (continued)**

<b>7. Investments</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Market Value at 1st January	117,855	112,508
Sale of Investments	-	-
Management Charges	(1,307)	(1,227)
Investment Income	3,032	2,028
Gains/(Losses) on Investment Assets	3,832	4,546
At 31st December	<u>123,412</u>	<u>117,855</u>
All assets are listed on the UK Stock Market		
<b>8. Stocks</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Merchandising	<u>215</u>	<u>223</u>
<b>9. Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments	424	336
Other Debtors	24,914	134,507
	<u>25,338</u>	<u>134,843</u>
<b>10. Current asset investments</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
United Trust Bank 6 month notice tracker account (5.25% interest)	52,697	50,091
Hampshire Trust Bank 1 year fixed bond (5.15% interest)	85,000	85,000
Hinckley and Rugby Building Society 120 Day Notice Account (4.15% interest)	86,705	-
Cambridge and Counties Bank 1 year fixed rate bond (5.10% interest)	85,000	-
	<u>309,402</u>	<u>135,091</u>
<b>11. Short Term Deposits</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
CAF Gold	30,349	186,978
Dudley Building Society	85,000	-
National Savings and Investments Bank Income Bond	500	500
	<u>115,849</u>	<u>187,478</u>
<b>12. Creditors: Amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Creditors	5,462	2,795
Accruals	18,229	7,656
	<u>23,691</u>	<u>10,451</u>

## Campaign to Protect Rural England, Sussex Branch CIO

Notes to the accounts for the year ended 31st December 2024 (continued)

### 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 2024	<u>5,727</u>

#### 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 2024	<u>200</u>

#### Awards

A celebration event planned for 2023 deferred until 2025.

	£
Balance at 1st January and 31st December 2024	<u>538</u>

#### 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 2024	-
Tree Planting and maintenance	(9,016)
Cost recovery grant income claimed in arrears	9,016
Balance at 31st December 2024	<u>-</u>

## Campaign to Protect Rural England, Sussex Branch CIO

### Notes to the accounts for the year ended 31st December 2024 (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 2024	1,049
Donations	517
Other Costs	(1,566)
Balance at 31st December 2024	-

##### Southern Water

Grant received from Southern Water for research activities

	£
Balance at 1st January 2024	3,010
staff costs	(3,010)
Balance at 31st December 2024	-

##### 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 2024	1,202
costs	(1,202)
Balance at 31st December 2024	-

##### Brighton & Hove Tree Festival

We hosted a tree festival event in Brighton in 2024 and will be hosting a further festival in 2025

	£
Balance at 1st January 2024	2,000
Event sponsorship	4,000
Event costs	(4,000)
Balance at 31st December 2024	2,000

##### CAGNE

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

	£
Balance at 1st January 2024	200
Donation to CAGNY	(200)
Balance at 31st December 2024	-

## Campaign to Protect Rural England, Sussex Branch CIO

### Notes to the accounts for the year ended 31st December 2024 (continued)

#### 14. Analysis of Net Assets between Funds

	Fixed Assets	Investments	Current Assets	2024
	£	£	£	£
Unrestricted Funds	1,438	123,412	421,260	546,110
Restricted Funds	-	-	8,465	8,465
	<u>1,438</u>	<u>123,412</u>	<u>429,725</u>	<u>554,575</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 £1,061 (2023: £744). At the year end £531 was due to the provider (2023: £372).