

## Chair's Annual Report 2024

Cheltenham Civic Society remains a vibrant network of engaged citizens dedicated to fostering civic pride and shaping the present and the future of our town.

As a constructive and independent voice, we continue to work closely with local councils and stakeholders to:

- advocate for high-quality design and execution in buildings and public spaces
- protect and celebrate Cheltenham's architectural and cultural heritage
- encourage informed discussion and understanding of our evolving urban landscape.

Through proactive engagement, idea generation and community involvement, we strive to make Cheltenham an even more distinctive, attractive and enjoyable place to live and visit. Our influence continues to grow as a respected and visionary organisation, committed to ensuring that Cheltenham reaches its full potential, playing a full part in the wider civic movement.

I would like to thank our brilliant trustees, who always go above and beyond expectations and have helped build the Society's strong reputation as an articulate, authoritative, imaginative and determined influencing and campaigning group. I also extend my thanks to all the volunteers and specialist group members who have given so much energy and expertise to our activities and events. They continue to underpin the Society's success.

I am pleased to present my report and the Society's accounts for the year ending 31 December 2024.

Andrew Booton  
Chair

## Campaigns and Projects

**Highways.** We've been fighting for our road surfaces to be reinstated properly for over five years, in accordance with the New Roads & Street Works Act 1991 (NRSWA). Repeated failures by statutory undertakers (utility companies) as well as by the Highway Authority itself (Gloucestershire County Council (GCC)) led us to follow up on a threat we made two years ago to take legal action. We served a Section 56 notice on GCC under the Highways Act 1980.

**The Daffodil** Picture House opened on 5 October 1922 as the first purpose-built cinema in the town. Thus it was built before the Cinematograph Act of 1927, the arrival of talking pictures in 1928 and the creation of big cinema chains, whose large picture palaces became such a feature of Britain in the 1930s.

The Daffodil closed as a cinema in 1963 and became a bingo hall and then a furniture store. It looked very down at heel until the Daffodil Restaurant opened in 1998. The restaurant closed a few years ago, and the owners have now secured planning consent for the building to be used for a range of uses. It might be as a new restaurant or even a new cinema, but it could just as easily become a gym or a crèche. And the owner could also apply to demolish it and propose flats or offices in its place.

These threats spurred the Civic Society to ask Historic England to list the structure quickly, so that any future use of 18-21 Suffolk Parade has to be assessed in light of its historic and architectural importance. It is 'locally indexed' but this non-statutory recognition gives no tangible protection so we made a case to Historic England for formal listing to protect it.

Unfortunately, Historic England rejected our request. Subsequently, the owners have been granted consent to convert it into a four bedroom house so we hope that will at least preserve its most prominent features. We are working with the Council to update and strengthen local listing. This may be a test case for how we can use this form of protection to save valuable and loved local buildings like the Daffodil.

The **WWI Battlefield Crosses** project was finally concluded with the unveiling of a beautiful museum at Cheltenham Cemetery. The conserved grave markers have been displayed and interpreted, lit by solar-powered lighting in an off-grid former gravediggers' hut. Even the large utility box outside has been redecorated by local artist 'Danksy'. All this was made possible by the extraordinary fundraising efforts of Colin Smith and the enormous efforts of Steve Bryson, Freddie Gick, Sarah Harvey and Mike Rigby.

## **Consultations and Relationships**

We continue to be an outward-looking society, playing our part in the wider civic movement as an active member of Civic Voice regionally through the West Midlands Amenity Societies Association (WMASA) and locally through the Gloucestershire Civic Societies' Group.

We have responded to government consultations on proposed changes to the National Planning Policy Framework (NPPF) and the Government's planning reforms. Locally, we responded to consultations on the Cheltenham, Gloucester and Tewkesbury Strategic and Local Plan and Statements of Community Involvement. The Trustees are grateful to Adrian Phillips, Cathy Presland, Tess Beck and Robert Maitland for their judgment and articulate contributions.

## **Planning and Urban Development Advocacy**

Our **Planning Forum** continues to perform to an amazing level. As well as considering and commenting on 52 planning and listed building consent applications, it has represented the Society at two Planning Committee meetings and submitted one nomination for formal listing to Historic England. To help our critics understand our role and interests, it has produced an informative set of planning principles – see sidebar – and sought to define the NPPF’s undefined term ‘good design.’ The Forum has worked with the owners of 102-104 Promenade and Cheltenham Cancer Unit to help shape proposals through constructive upstream engagement.

Meetings with Cheltenham Borough Council have explored training, conservation areas, a ‘heritage at risk’ register, and management by exception for conservation areas. Cheltenham Borough Council and the Society have agreed to work in partnership on the review of Locally Indexed buildings and on the drafting of a new heritage strategy. We will also support as required the Council’s periodic conservation area review.

The Society has produced proposals for the Cavendish House site, which closed in April 2024 as part of its attempts to shape planning further upstream. The concept of ‘Cavendish Square’ proposed to join the Promenade and Regent Street, open up vistas to the former county court and the Everyman Theatre and provide potential new municipal offices as well as a hotel or mixed use opportunities. A public consultation showed 85.5% support for the Society’s proposal and not a single person registered any disagreement. Engagement was genuine, positive and constructive, unlike so many so-called consultations we see from developers.

We objected to CBC’s Planning Committee about the inappropriate proposals for 131 Promenade and the former Black & White site. We continue to monitor the Golden Valley development and, like the 4,000-home Elms Park development on the town’s north west boundary, remain concerned about car dependence and its impact on – and lack of interaction with – the existing town centre.

The Trustees are grateful to Adrian Phillips, Chair of the Planning Forum, Tess Beck, the Forum’s Secretary, and the experienced members of the Forum who continue to dedicate such energy and erudition to fighting for the best architecture and planning for Cheltenham.

## **Public Realm**

Our **Successful Streets Group (SSG)** champions

Cheltenham's public realm. The public realm encompasses all publicly accessible spaces, including streets, pavements, parks, squares and other open areas, designed for people's movement and interaction, whether publicly or privately owned.

SSG published its second town centre manifesto that called on both Cheltenham Borough Council (CBC) and GCC to work more closely together. Learning from the first manifesto, it simplified the list of concerns and packed them into 5 key areas. It gained some attention but the stand-off between the two councils, despite their claims that they do cooperate, is evident in the lack of progress and improvement. We continue to press CBC to form a small but focused Cheltenham Town Centre Forum (CTCF) to manage the town centre effectively and efficiently. But there is reluctance to do so. This might be explained by the council's refusal to admit there is anything wrong or that only those ideas which originate from the council are worth following. Regardless, we are becoming impatient with the way the town centre is declining due to a lack of active management, no performance standards for cleaning and no coordination between authorities.

After our success with getting Cambray Place resurfaced in 2023, we issued a S56 notice against GCC under the Highways Act 1980, requiring the council to bring nominated streets within the town centre into a sound state of repair. GCC acknowledged the notice within two weeks and very quickly started to address the areas of concern. Some works were completed promptly and satisfactorily, such as replacing broken concrete slabs at the top of Regent Street, while others remain to be completed. We will continue to fight for these important improvements.

## **Parmoor**

Parmoor seems to have had a troubled history from the start of its life. Since buying it, we have suffered unnecessary delays in the planning and listed building consent process, a period of the highest inflation for decades stretched our budgets and most recently, the sister building next door suffered the threat of a serious structural collapse, which necessitated the stoppage of all work on our building to comply with the health and safety risk assessments.

We hope to resume work as soon as it is safe to do so – possibly in the second quarter of 2025. Meanwhile we have been looking to control costs by adopting more innovative approaches. This is likely to include a ‘shell and core’ scheme followed by fitting out of the five units (four flats and the Civic Society's own space), probably starting with the residential units first so that their income can be used to contribute to the final fitting out of the Civic Society spaces and addressing the exterior. We are still likely to need external financial assistance, which we think will be in the form of a loan or mortgage based on the expected rental values of the flats. We are encouraged by the strong income projections for the flats and the ability to produce an excellent finished building that is financially sustainable without placing an undue burden on the society.

### **Civic Awards and UnCivic Award controversy**

We now run our civic awards every two years in order to maintain high quality standards and to ensure there are sufficient numbers of nominations coming forward. For the first time this year, we ran an 'UnCivic' category. This was an initiative we'd been considering for several years to try to identify examples of poor architecture and planning so that we could learn from them. To prevent the Society from being accused of partisanship or arbiters of taste we deliberately invited nominations only from the general public, who responded energetically! We filtered the shortlist to ensure that merely mediocre buildings were not confused with the worst structures. But a number of clear contenders still reached the shortlist. And eventually the judges recognised two buildings that they considered to be 'worthy' of UnCivic awards, with one clear 'winner'. Subsequent media coverage that confirmed these two buildings were indeed worthy of infamous recognition, which usefully told us that it was right to try this award category, despite opposition from a number of borough councillors, who felt the awards were too negative and judgmental. We disagree with that view and remain determined to use every opportunity to promote good architecture and planning, to discourage poor architecture and planning and to learn constructive lessons when things go badly in order to ensure they go better in future.



## **Membership**

Membership stands at just over 400. We gained 34 new members and sadly lost a few due to moving away and deaths. We lost one corporate member and gained another. The big challenge is recruiting a Membership Administrator to assist with the admin side of membership, thereby freeing up the current Membership Secretary to devote more time to looking after the 'public-facing' side of things, i.e. the recruitment and retention of members. We would like to update our creaky legacy systems to bring us up to date with national best practice.

## Heritage Open Days

Heritage Open Days (HODs) is our main community outreach event, which is part of the national Heritage Open Days programme, which also helps to satisfy our educational purpose. It is organised locally by Cheltenham Civic Society and funded by Cheltenham Borough Council.

*Cheltenham Hindu Temple:*

*"Opening up these sites gives people the opportunity to learn, broaden the mind, ask questions and be curious."*

*St Philip and St James Church: "An excellent talk about two nineteenth century spinster sisters and their complicated but fascinating ancestry, family and contemporaries."*

*Cheltenham Bridge Club: "I often pass by this building and have always been intrigued about the building and to see the interior and the event. I was greeted very warmly, taken around and encouraged to join in the event if I wanted to. I was amazed how big and well kept the place was. A lovely afternoon, well spent."*

This year's festival-goers enjoyed the biggest-ever programme of 73 events over ten days in September around the theme of "Connections - Routes - Networks." With everything free to visit or join, more than 2,300 people took part, with nearly all of the walks and talks being fully booked.

Between them, they visited and explored 25 open buildings, listened to 17 talks, joined 25 guided walks and attended exhibitions and other events. The festival also incorporated the South Cheltenham History Festival, offering a packed three-day schedule of walks, talks, and exhibitions.

Thank you once again to Sarah Harvey and her team of volunteers who work so hard not just to organise the programme but somehow manage even to run waiting lists, field last minute phone calls and seemingly make the impossible possible!

### **Our part in the Civic Movement**

We continue to play an active part in the wider civic movement. We are part of the nine-society strong Gloucestershire Civic Societies' Group, which enables discussion and the sharing of best practice at county level. The West Midlands Amenity Societies Association is one of three regional groups for Civic Voice, stretching from Cheltenham in the South to Hereford in the west and groups on the fringes of Birmingham in the east.

Civic Voice itself has been reshaped and we expect further changes in 2025 to continue its path of reform and renewed energy. Within each of those groups, Cheltenham Civic Society enjoys a strong reputation for its forward thinking, strategic vision and professionalism.

### **Governance – challenge attracting new trustees.**

We are fortunate to have an excellent board of trustees who work hard on their own portfolios and responsibilities, and contribute so much more to the works of the wider Society. I am immensely grateful to: Claire Attenborough, our Honorary Treasurer; David Shelmerdine, our Honorary Secretary; Hugh Curran who chairs the SSG and is our Membership Secretary; Sarah Harvey who heads up HODs; and Steve Bryson, our amazing PR and Comms officer.

Although well aligned in terms of the experience and dedication to our aims and work, they are always ready to challenge opinions and constructively shape decisions, setting high expectations of the Society's performance and integrity.

However, we are currently running with just six trustees holding eight portfolio responsibilities! Despite regular marketing and appeals, we have struggled to attract new trustees and volunteers. This is disappointing because we appear to have a well-engaged and relatively active membership, but translating it to trusteeships and task adoption seems elusive. We're hoping a more direct approach and the return of a formal and regular events programme will help us to attract new volunteers, especially trustees.

### **Peter Sayers**

Shortly after our last AGM, our brilliant Vice Chair, Peter Sayers, was taken ill and died unexpectedly. Peter was imaginative, fun and one of life's net contributors who always give more to society than they take out. Recognising his photographic interests and his fascination with the High Street, we have decided to dedicate the digital remastering of the 1963 Paterson photo montage to his memory. Not only that but we have commissioned – with the help of a grant from Cheltenham Arts Council – an updated version of that montage so the two pieces of history can sit alongside each other in tribute to Peter. We think he would appreciate that memorial.

CHARITY REGISTRATION NUMBER: 1166580

**The Cheltenham Civic Society CIO**  
**Unaudited Financial Statements**  
**31 December 2024**

# The Cheltenham Civic Society CIO

## Trustees' Annual Report

Year ended 31 December 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

### Reference and administrative details

<b>Registered charity name</b>	The Cheltenham Civic Society CIO		
<b>Charity registration number</b>	1166580		
<b>Principal office</b>	Parmoor 26 Cambray Place Cheltenham GL50 1JN		
<b>The trustees</b>	Andrew William Booton (Chair) Sarah Anne Harvey Stephen James Bryson David Alan Shelmerdine (Appointed 18 April 2024) Hugh Curran Claire Attenborough		

### Structure, governance and management

The charity is constituted as a charitable incorporated organisation (CIO) and is governed by a memorandum and articles of association dated 13 April 2016.

### Objectives and activities

Cheltenham Civic Society is an active network of citizens that promotes civic pride in our town. As a critical friend to both Councils, we aim to encourage:

- high standards of design and execution for buildings and public spaces;
- conservation of the town's heritage;
- discussion and understanding of our urban environment.

We do this by identifying concerns, developing ideas and galvanising the community to help make the town more distinctive, attractive and enjoyable. We exert significant influence in Cheltenham as a visionary, authoritative and proactive group. Cheltenham Civic Society is a force for good that is determined to ensure that Cheltenham can be all it is capable of being.

# **The Cheltenham Civic Society CIO**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2024**

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The Chair's full report on the Civic Society's activities during 2024 is published on the Society's website: <https://cheltcivicsoc.org/downloads/>



# The Cheltenham Civic Society CIO

## Trustees' Annual Report *(continued)*

**Year ended 31 December 2024**

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### **Reserves policy**

It is the policy of the trustees to accumulate income in order to set aside funds for special purposes or as reserves against future expenditure. The trustees' policy is to maintain a level of income that is sufficient to meet the demands on its resources.

### **Financial review**

The Statement of Financial Activities for the year ended 31 December 2024 shows incoming resources of £39,255 (2023 - £10,652) and resources expended of £20,597 (2023 – £9,274), generating net incoming resources of £18,658 (2023 - £1,378).

The trustees' annual report was approved on 30 April 2025 and signed on behalf of the board of trustees by:

Andrew William Booton  
Trustee

# The Cheltenham Civic Society CIO

## Statement of Financial Activities

Year ended 31 December 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	5,804	10,510	16,314	7,242
Charitable activities	5	—	—	—	141
Investment income	6	22,941	—	22,941	3,269
<b>Total income</b>		<u>28,745</u>	<u>10,510</u>	<u>39,255</u>	<u>10,652</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	9,493	11,104	20,597	9,274
<b>Total expenditure</b>		<u>9,493</u>	<u>11,104</u>	<u>20,597</u>	<u>9,274</u>
<b>Net income and net movement in funds</b>		<u>19,252</u>	<u>(594)</u>	<u>18,658</u>	<u>1,378</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,464,517	1,500	1,466,017	1,464,639
<b>Total funds carried forward</b>		<u>1,483,769</u>	<u>906</u>	<u>1,484,675</u>	<u>1,466,017</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

# The Cheltenham Civic Society CIO

## Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Investments	11	1,012,624	893,053
<b>Current assets</b>			
Debtors	12	1,656	—
Cash at bank and in hand		470,395	572,964
		<u>472,051</u>	<u>572,964</u>
<b>Net current assets</b>		472,051	572,964
<b>Total assets less current liabilities</b>		<u>1,484,675</u>	<u>1,466,017</u>
<b>Funds of the charity</b>			
Restricted funds		906	1,500
Unrestricted funds		1,483,769	1,464,517
<b>Total charity funds</b>	13	<u>1,484,675</u>	<u>1,466,017</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 April 2025, and are signed on behalf of the board by:

Andrew William Booton  
Trustee

Claire Attenborough  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# The Cheltenham Civic Society CIO

## Notes to the Financial Statements

Year ended 31 December 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is Parmoor, 26 Cambray Place, Cheltenham, GL50 1JN.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Cheltenham Civic Society CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# The Cheltenham Civic Society CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

## 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	989	10,160	11,149
<b>Grants</b>			
Cheltenham Borough Council	—	350	350
<b>Subscriptions</b>			
Individual membership	3,990	—	3,990
Corporate membership	825	—	825
	<u>5,804</u>	<u>10,510</u>	<u>16,314</u>

# The Cheltenham Civic Society CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	429	1,500	1,929
<b>Grants</b>			
Cheltenham Borough Council	—	—	—
<b>Subscriptions</b>			
Individual membership	4,088	—	4,088
Corporate membership	1,225	—	1,225
	<u>5,742</u>	<u>1,500</u>	<u>7,242</u>

### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Other income	<u>—</u>	<u>—</u>	<u>141</u>	<u>141</u>

### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Interest receivable	<u>22,941</u>	<u>22,941</u>	<u>3,269</u>	<u>3,269</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
Charitable activities	<u>9,493</u>	<u>11,104</u>	<u>20,597</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	<u>9,274</u>	<u>—</u>	<u>9,274</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	<b>Total funds 2024 £</b>	Total fund 2023 £
Charitable activities	<u>20,597</u>	<u>20,597</u>	<u>9,274</u>

# The Cheltenham Civic Society CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2024

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#### 9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 10. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

#### 11. Investments

	<b>Investment properties £</b>
<b>Cost or valuation</b>	
At 1 January 2024	896,649
Additions	115,975
<b>At 31 December 2024</b>	<u>1,012,624</u>
<b>Impairment</b>	
<b>At 1 January 2024 and 31 December 2024</b>	
<b>Carrying amount</b>	
<b>At 31 December 2024</b>	<u>1,012,624</u>
At 31 December 2023	<u>896,649</u>

The investment property has been valued by the trustees as 31<sup>st</sup> December 2024 in accordance with the accounting policy.

#### 12. Debtors

	<b>2024 £</b>	<b>2023 £</b>
Prepayments and accrued income	<u>1,656</u>	<u>—</u>



# The Cheltenham Civic Society CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

### 13. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 20 24	Income £	Expenditure £	At 31 December r 2024 £
General funds	<u>1,464,517</u>	<u>28,745</u>	<u>(9,493)</u>	<u>1,483,769</u>

	At 1 January 20 23	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>1,464,639</u>	<u>9,152</u>	<u>(9,274)</u>	<u>1,464,517</u>

#### Restricted funds

	At 1 January 20 24	Income £	Expenditure £	At 31 December r 2024 £
The Crosses	1,500	9,760	(11,104)	156
Parmoor House fundraising	-	400	-	400
Cheltenham Arts Council grant	-	350	-	350
	<u>1,500</u>	<u>10,760</u>	<u>(11,104)</u>	<u>906</u>

	At 1 January 20 23	Income £	Expenditure £	At 31 December 2023 £
The Crosses	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>

#### Purpose of restricted funds

1. The Crosses – work to create a small museum to permanently exhibit WW1 Battlefield Crosses.
2. Parmoor House fundraising – to raise funds to help with the redevelopment of Parmoor House
3. Cheltenham Arts Council - For the photography, printing and mounting of two panoramas of the High Street.

# The Cheltenham Civic Society CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Investments	1,012,624	–	1,012,624
Current assets	471,145	906	472,051
<b>Net assets</b>	<u>1,483,769</u>	<u>906</u>	<u>1,484,675</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Investments	893,053	–	893,053
Current assets	571,464	1,500	572,964
<b>Net assets</b>	<u>1,464,517</u>	<u>1,500</u>	<u>1,466,017</u>

### 15. Transition to Accruals Basis

During the year ended 31 December 2024, the Trustees adopted accruals accounting under the Charities SORP (FRS 102). Previously, the charity prepared accounts on a receipts and payments basis. This change ensures compliance with best practice and provides greater transparency of financial activities."

#### Impact of Transition

The transition from receipts and payments to accruals basis resulted in recognising fixed assets valued at £893,053. The net effect on unrestricted funds is an adjustment of £893,053 in total funds at the transition date.

# **The Cheltenham Civic Society CIO**

## **Management Information**

**Year ended 31 December 2024**

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**The following pages do not form part of the financial statements.**

# The Cheltenham Civic Society CIO

## Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	11,149	1,929
Grant - Cheltenham Arts Council	350	—
Individual membership	3,990	4,088
Corporate membership	825	1,225
	<u>16,314</u>	<u>7,242</u>
<b>Charitable activities</b>		
Other income	—	141
	<u>—</u>	<u>141</u>
<b>Investment income</b>		
Interest receivable	22,941	3,269
	<u>22,941</u>	<u>3,269</u>
<b>Total income</b>	<u>39,255</u>	<u>10,652</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
The Crosses project	11,104	—
Other establishment costs	793	500
Software expenses	430	607
Plaques	220	162
Website and newsletter costs	4,323	3,470
Subscriptions	285	1,285
Civic awards	194	90
Insurance	2,728	2,690
Sundry expenses	520	470
	<u>20,597</u>	<u>9,274</u>
<b>Total expenditure</b>	<u>20,597</u>	<u>9,274</u>
<b>Net income</b>	<u>18,658</u>	<u>1,378</u>

# **The Cheltenham Civic Society CIO**

## **Independent Examiner's Report to the Trustees of The Cheltenham Civic Society CIO**

**Year ended 31 December 2024**

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I report to the trustees on my examination of the financial statements of The Cheltenham Civic Society CIO ('the charity') for the year ended 31 December 2024.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

M A G Bull Bsc FCA  
Independent Examiner

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