

Charity registration number: 211974

Campaign to Protect Rural England Dorset Branch

Annual Report and Financial Statements
for the Year Ended 31 August 2022

Campaign to Protect Rural England Dorset Branch

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 20

Campaign to Protect Rural England Dorset Branch

Reference and Administrative Details

Trustees	Dr A G Dickinson
	Mr P Bowyer
	Mr S O'Connell
	Mrs J Westbrook
	Dr F Hogwood
	Mr N Matthews
Charity Registration Number	211974
Principal Office	15 Hillcrest Close Glue Hill Sturminster Newton Dorset DT10 2DL
Independent Examiner	Scott Vevers Ltd Chartered Accountants and Registered Auditors 65 East Street Bridport Dorset DT6 3LB
Bankers	Barclays Bank Plc 10 South Street Dorchester Dorset DT1 1BT

Campaign to Protect Rural England Dorset Branch

Trustees' Report

The trustees present their annual report together with the financial statements of the charity for the year ended 31 August 2022.

Objectives

The objects of the Branch shall be to seek to improve, protect and preserve for the benefit of the public, the countryside and the market towns and rural villages of the County of Dorset. To meet this objective the charity seeks charitable donations and subscriptions from the public. The Charity is regulated by a constitution and is constituted as an un-incorporated association.

Our Mission

As part of our Strategy 2020-26, Dorset CPRE will work tirelessly with all our members, the communities, councils and other stakeholders, to ensure effective stewardship of our precious natural assets; for work and for leisure, and will strive to make Dorset a better place for its people and its environment.

Branch Trustees

The following officers of the charity held office at 31st August 2022:

Mr Peter Bowyer	Chair of Trustees
Dr Guy Dickinson	Vice-Chair of Trustees
Mr Steve O' Connell	
Mrs Jane Westbrook	
Dr Frances Hogwood	Joined 20th November 2021
Mr Neil Matthews	Joined 20th November 2021
Mr Trevor Clements	Joined 20th November 2021 and resigned 19th July 2022

The Trustees are elected each year at the Annual General Meeting held in November. The Chair of Trustees is elected at the first Trustees Meeting, held in December, following the AGM.

Organisation

The Charity is an autonomous branch of the Campaign to Protect Rural England. The organisational structure has up to seven Trustees dealing with the finances, administration, and our responsibilities to the Charity Commission and National CPRE. In the Countryside Forum, countryside specialists and invited experts focus on specific problems and priorities. The Secretary runs the office and is recruited by the Branch Trustees on a self-employed basis.

In March 2022 we returned to holding face to face Trustees Meetings. For our quarterly Countryside Forum meeting we alternate between online and in person gatherings. We continue to host monthly Planning Group meetings using Zoom. The popularity of virtual meetings has enabled volunteers to join in National CPRE, CPRE South West, CPRE Assembly, external meetings and training courses without the need to travel. Our local district groups also host in person and online committee meetings using Zoom where possible.

Campaign to Protect Rural England Dorset Branch

Trustees' Report (continued)

Grants were provided for the following main projects:

Dorset CPRE:

Fingerpost Grants	£2,700
Higher Stockbridge Solar Farm legal advice on possible JR	£8,712
Highcliffe School Hedge plants (via CPRE Hampshire)	£375
Case for "Exceptional Circumstances" ref Local Plan	£3,840

Poole & Purbeck Group

Judicial Review Poole Green Belt Land	£350
Print survey on non-listed heritage assets in Swanage	£300
Legal Advice Wool Flora and Fauna (Richard Buxton solicitors)	£500
Total	£16,777

Dorset CPRE will consider giving money to causes as well as campaigns that meet our charitable objectives. We set aside around £30k per year for grants and fund requests.

Finances

The branch finances remain healthy. We invested the 2020 legacy with Punter Southall Wealth in 2021 after receiving professional advice. As you will see in the accounts, following a difficult year in the financial markets, there has been revaluation losses on our investments not only with Punter Southall Wealth (now Canaccord Genuity Wealth Management) but also the COIF Charity Funds and the small Barclays Wealth holding. The Fixed Income sector has taken a battering. In October 2022 the Trustees met with James Knowles, Investment Director and Head of Fixed Interest at Canaccord Genuity Wealth and our adviser, to review our investment objectives and current risk profile and strategy. The cautious approach to investing the legacy has helped to limit the losses - 41% of fund invested is currently held in cash. He outlined his view of the markets and his expectations over the next few months especially in the Fixed Interest markets. It is hoped there will be better returns on our investments over the next three years. The current investment strategy is for a balanced outcome with an emphasis on income in future years. Currently any income generated by the Canaccord Genuity portfolio is reinvested within the portfolio.

Canaccord Genuity provided the Trustees with a Confirmation of risk profile and strategy document which set out small tweaks in the parameters of how they will continue to manage our funds under our current investment strategy. This was discussed with James Knowles and the Trustees have agreed not to change the current underlying strategy namely to continue with a balanced portfolio managed for future income and growth.

Governance and staffing

The substantial legacy has altered the perspective of the Branch and such legacies always bring into question, how they are to be managed, and therefore how the charity is governed.

Earlier this year the Vice-Presidents, were asked by the Trustees, supported by the Countryside Forum (CF), to undertake a review of the constitution and branch procedures and to report and make recommendations to Trustees. Following input from Trustees, they made a series of recommendations to introduce an appropriate structure for the recruitment, training and conduct of the Trustees using sources of information and model documents from NCVO, National CPRE, a local charity of similar size and the Charity Commission publications. The review listed policies and procedures that should be implemented as soon as possible and those to be documented at a later date. The Key policy recommendations have been discussed and agreed and are being documented in a common format to include a review date.

Campaign to Protect Rural England Dorset Branch

Trustees' Report (continued)

The Trustees discussed becoming a Charitable Incorporated Organisation. Following the governance review and doing what we have agreed, it was felt there is currently no imperative to move to a new status.

We encourage our volunteers to take up free online training organised by National CPRE including governance webinars, inductions, social media, planning and project management.

Review of the Countryside Forum; clarity of purpose and membership

There was broad agreement that the Countryside Forum should continue to operate as it has done over the years i.e., as a place where district group chairs, topic leads/interested parties, trustees and vice presidents can meet to discuss matters relating to the direction and operation of Dorset CPRE as well as receiving reports and presentations from invited guests. The Forum was seen as the main communication channel to the trustees. The trustees are the decision-making body for Dorset CPRE. Trustees accept that no change is required to the purpose of the Forum at this stage.

Review of District Groups

The formation of two unitary authorities has meant, that from dealing more on issues to do with strategic development at a local geographical level, we now must think more pan Dorset.

The Vice-Presidents' review report identified the challenge for Dorset CPRE to respond to the creation of a unitary council for Dorset in April 2019. Dorset Council has three planning area committees: western, northern and eastern areas. These areas do not fully align with the former six district councils. The views of 4 of the 5 District Groups of Dorset CPRE were obtained and it has been decided to maintain the status quo with area groups developing mechanisms to review planning applications that go to Dorset Council planning area committees. It is likely that more attention needs to be placed on Dorset wide issues especially as Dorset Council has a preference for county wide policies.

The Trustees approved in principle to recruiting a suitable person to work on areas including planning, consultations, policy papers and raising our profile in East Dorset and BCP Council. This has been delayed partly due to waiting for new timetables for Local Plans and appointing a new treasurer.

Review of Activities and Future Development

The statement of financial activities for the year and the balance sheet are set out on the attached pages. This has been a busy year.

Dorset CPRE Survey

One of the actions from the Vice-Presidents' review was to conduct a membership survey. In May 2022 we conducted a survey to help better understand member and supporter experiences and interests - we kept the survey open until September. This will help us to provide the information and services that you are most passionate about.

We received 74 responses in total. 68 of the 74 responses were received from Members. The majority of respondents first became aware of Dorset CPRE through a friend/colleague or National CPRE. A summary of the results is printed in our autumn magazine. We are grateful to everyone who replied to the survey. We will be looking at and carefully considering the results and will take these into account as we go forward.

Our Strategy 2020-26 for Dorset's Towns, Villages and Countryside

In August 2020, Dorset CPRE evolved a refreshed and dynamic strategy, to guide the Branch as it addresses issues including planning, landscape, rural economy and farming, campaigns and projects, membership, organisation, influencing Opinion Leaders and Dorset Decision Makers, and climate change and nature emergency.

Campaign to Protect Rural England Dorset Branch

Trustees' Report (continued)

We were hoping by now to have seen the latest drafts of the Dorset Council Local Plan and BCP Local Plan. We wrote to Cllr Spencer Flower to highlight our serious concerns about the Dorset Cabinet's intention to delay publishing a Local Plan by two-and-a-half years until after the next local elections in 2024. The draft Local Plan, consulted on in the Spring of 2021, is going out-of-date. It did not contain all the necessary evidence, was not based on a locally-appropriate housing target supported by up-to-date data, and provided no justification that the level of growth proposed was viable.

The long delay now proposed will expose Dorset communities to years of unwanted speculative development taking advantage of DC's out-of-date policies and capitalising on difficulties in demonstrating a 5-year land supply. Despite DC's promises that exemptions will be granted by central government, none have been received leaving us highly exposed. Waiting seven years to produce a plan that would be reviewed normally every 5 years is unacceptable. We meet with Cllr David Walsh, Portfolio Holder for Planning, in November to discuss our concerns, along with representatives from the Dorset Deserves Better campaign.

Dorset CPRE calls on Dorset Council to develop and consult on a new and different approach and relevant new policies - so that the draft Local Plan reflects the clear public feedback during consultation in 2021, is based on realistic household growth, and takes account of the needs of Dorset's communities, as well as of Dorset's special environment and the threat of climate change.

A revised Local Development Scheme with an additional timetable was presented to Cabinet on 27th July. BCP Council is planning further engagement with communities and stakeholders to form a 'preferred option' for the next Local Plan, which will set out how they believe they can best accommodate the sustainable growth needs of the conurbation up to 2038, and that this will be developed over the next six months.

Dorset CPRE will keep an eye on this and other proposed developments.

Planning

We host monthly online Planning Group Meetings to discuss the Local Plans. Members have joined in to contribute, ask questions, observe and receive regular planning news updates. This is enabling more volunteers to come forward and make a valuable contribution. There has been lots of uncertainty in the area of planning with change of Prime Minister and ministers appointed to lead the various government departments.

In August Guy Dickinson, represented us at the Westford Park Farm quarry inquiry in Chard on the Dorset/Somerset border. In 2021 Dorset Council refused a planning application made by Aggregate Industries, in 2019, for extensive new quarry workings in the Dorset AONB. It went to appeal with the Planning Inspectorate and we are delighted that the appeal was dismissed. Guy Dickinson represents Dorset CPRE on the Dorset AONB Partnership Board which meets twice a year, in May and November. At the May 2022 meeting he raised an issue on their lack of resources to respond to smaller applications in the AONB which may now improve.

We submitted a response to the main modification of the Purbeck Local Plan in January 2021. Gerald Rigler represented us at the scheduled hearing in July relating to Policies I5 & V2 (Morden Park). No decision was taken. The Inspector will decide if an additional consultation is needed. We expect more details by the end of this year.

Landscape

Members enjoyed a visit to Lower Farm near Sherborne which gave them a better understanding of the commercial factors which govern decision-making on Dorset farms. This enables us to better grasp the reasons for changes to the landscape.

Campaign to Protect Rural England Dorset Branch

Trustees' Report (continued)

In April Highways England conducted a consultation again on the feasibility of upgrading various roads linking Bristol to Poole. Our North Dorset Group sent in a brief submission to the M4 to Dorset South coast study to comment on the C13 Melbury Abbas bypass and other related issues. It would have a serious impact on the Cranborne Chase and West Wilts Downs AONB. We were delighted to hear in August that the Department for Transport, in consultation with Dorset Council and The Western Gateway Sub-National Transport Body, ruled that the A350/ C13 will no longer be included in plans for a major strategic road development running from Poole to the M4 corridor. We thanked Councillor Sherry Jespersen and Cllr Jane Somper for their longstanding campaign to defend the A350 and C13 from massive expansion.

We promoted the annual CPRE Star count 2022 held between 26th February and 6th March. The results found that star lovers are enjoying their best views of the night sky since CPRE's annual Star Count began in 2011, with severe light pollution continuing to fall since its 2020 peak. Richard Miles, our Dark Skies Adviser, wrote about "The business of Nocturnal Manoeuvres in the Dark", in CPRE's monthly Rural Matters article for the June edition of The Blackmore Vale online magazine.

Dorset National Park

In April we submitted a response to the Glover Review of Landscapes, a government consultation seeking views on how designated landscapes (National Parks and AONBs) can do even more to bring people closer to nature, enhance the environment and boost biodiversity, improve mental and physical wellbeing and support local communities and economies. We welcome DEFRA's response to the Glover Review of Landscapes.

Climate and Ecological Emergency Strategy

We are disappointed that a large proportion of houses on two large developments in the Dorset AONB namely Littlemoor and Vearse Farm (now known as Foundry Lea) will be built under 2021 regulations with gas boilers and a small smattering of solar panels. Some would be built under 2025 regulations with heat pumps, improved insulation and solar panels on roofs. We will be pursuing this with Dorset Council with the aim of getting the council to develop better policies on climate change and new builds.

We are grateful to David Peacock, our Renewable Energy topic lead, for producing two new reports on 'Installations of National Significance' and 'Role of Roof-Mounted Solar Photovoltaic Installations in 2050 Electricity Generation'. Both are free and available to download from our website. Dorset CPRE is fully supportive of renewable energy development but not at any price.

We had a very enjoyable day at the Dorchester Earth Day event held in April. We talked about hedgerows and handed out copies of 'A little rough guide around the hedges'. There were lots of like-minded individuals and groups sharing their work and projects. We had a chat with young environmental campaigner Isla about our current work - Isla participated in the online launch of CPRE's study on 'Litter in Lockdown' back in December 2020.

We continue to participate in the Litter Free Dorset Forum meetings, and contribute to discussions on a number of topics and campaigns including refreshing the Bin Your Butt campaign, Reconnecting with Nature Spaces and the Sustainable Business Award Scheme.

Hedgerow Heroes

In February we met with Sir Christopher Chope MP at Highcliffe School in Christchurch. He learnt about CPRE's Hedgerow Heroes initiative in the area. The students had already been learning about hedgerows as part of their citizenship course. The event was organised by CPRE Hampshire and Dorset CPRE paid for the plants. Up to 30 students planted 50 metres of new hedge and each signed a pledge to look after the hedge as it grows over the next few years.

Campaign to Protect Rural England Dorset Branch

Trustees' Report (continued)

In July, Philip Henneman, a member living in Bournemouth came forward to assist with campaigning activities for hedges in Dorset. He participates in the CPRE Network Hedgerow Campaign Group and the Great Big Dorset Hedge (GBDH) survey - a Dorset CAN Campaign to map, plant and rejuvenate sections of hedgerow across Dorset. CPRE volunteers have also helped with hedgerow surveys as part of the GBDH initiative.

National CPRE commissioned a hedgerow management survey in partnership with Farmers Weekly. Dorset NFU helped us by sharing a link to the hedgerow survey in their newsletter. CPRE will analyse the data and compile case studies ahead of a parliamentary launch of the results later in December.

Grants and Sponsorship

As mentioned earlier and linked to the Hedgerow Heroes project, we provided funding for the cost of plants for a new hedge at Highcliffe secondary school in Christchurch.

We continue to offer grants of up to £200 per request for Fingerpost repairs and this is advertised in the Dorset AONB Fingerpost Project website. Currently we have spent £15,137 on grants for 133 fingerposts with a further 11 that have been approved totalling £2,015 but not paid for. This will be reviewed when we reach the approved total of £20k.

Jo Witherden completed initial work on a report into whether exceptional circumstances could be applied in Dorset given the county's exceptional environment and heritage. In an environmentally constrained areas such as Dorset, meeting housing needs has the potential to cause a highly adverse impact on the environment. With Planning in a state of flux, both locally and nationally, we decided not to publish the report as it is not complete.

We sought legal advice on a possible Judicial Review (JR) following Dorset Council's decision to approve the Higher Stockbridge Solar Farm. The trustees decided not to proceed with a JR following the response from the QC, it was felt there was less than 60% chance of success.

In December 2021 we launched a School Award's Scheme the 'Barbara Vance Countryside Prize' for 6th Form students, in 19 secondary schools and colleges across the whole of Dorset, with follow-up reminders. We had a disappointing response to this scheme. New ideas on how to improve the scheme have come forward. The Trustees would like more work done on the proposal, for example potential to promote as an Education Award, agree which educational institutions and ages the scheme should be extended to before promoting it.

Rural Economy and Farming

George Hosford, Dorset NFU Chair, was a guest speaker at our Countryside Forum Meeting held in June. He farms on land around Durweston, near Blandford. Gemma Harvey, NFU County Advisor, gave us an update on the pressures facing the farming industry. The cost-of-living crisis and the conflict in Ukraine are illustrating the growing importance of food security and the nature of farming.

Dorset CPRE welcome the opportunity to develop regenerative farming as well as ensuring that farming is sufficiently profiled in local and national discussions. Farmers need to have a degree of certainty in order to plan in uncertain times – the ELMS (Environmental Land Management Schemes) to date appears not to supply that certainty. Placing solar panels on good quality agricultural land may not be the good idea that it initially appears to be. The land cannot be farmed effectively while the panels are in situ, and so will be out of production for the next 40 years. Dorset CPRE has been promoting roof deployment of solar panels for some years. We need a realistic long run energy strategy which promotes new efficient technologies to largely meet Britain's energy needs while reducing carbon emissions.

During lockdown, Rupert Hardy wrote about the struggles faced by rural pubs and not to desert village shops once lockdown is over - both are the beating hearts of our rural communities. Dorset CPRE's remit is not just to protect the countryside but to support our rural communities.

Campaign to Protect Rural England Dorset Branch

Trustees' Report (continued)

Membership

Total membership as at 31st August 2022 is 693 (now based on number of households/organisations and equivalent to 1143 using the original membership calculation), (1,160 in 2021, 1.47% decrease on last year) and includes Organisations, Civic Societies and Parish/Town Council Members.

Members continue to be kept informed of our work through the well-received bi-annual magazine 'The Dorset Review' (a 28-page publication with illustrated articles on our various campaigns and other pieces on Dorset history and the countryside), social media, e-newsletters, events, website updates, monthly article in Blackmore Vale magazine, and press releases. We continue to send monthly e-newsletters to our members, Parish and Town Councils, Councillors, like minded organisations and those who signed up to receive our e-newsletter.

In June we had a very enjoyable and memorable garden party in the grounds of a historical house in the beautiful valley in the Purbeck Hills. It was great to meet so many of our members in person after such a long break. A big thank you to our volunteers who helped on the day.

At our 84th Anniversary AGM, held on 20th November 2021, we recognised the special contribution of two of our long-standing volunteers. Richard Norman, for an outstanding contribution as Honorary Treasurer, for our North Dorset CPRE Group since 1990 and Dorset CPRE since 1993, and Trustee. Richard has also stepped in again to assist with producing the year end accounts when the new Hon. Treasurer resigned. Dr John Larkin, for his tireless commitment to the activities of Dorset CPRE over the past 20 years, as a Trustee, Minerals & Waste Adviser, responding to consultations, representing us at various Forum Meetings. They continue to work with Dorset CPRE as volunteers and were elected as vice-presidents.

We extend our heartfelt thanks to members that have supported us through their volunteering efforts during this tough year, we are very grateful. We welcome trustees and volunteers who can bring enthusiasm and new energy and help us to find positive solutions for the issues and threats facing our beautiful Dorset countryside and our communities.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....

Mr P Bowyer
Trustee

Campaign to Protect Rural England Dorset Branch

Independent Examiner's Report to the trustees of Campaign to Protect Rural England Dorset Branch

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2022 which are set out on pages 10 to 20.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 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 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.

.....
Mr. M. J. Cridland B.A. (Hons) F.C.A.
Scott Vevers Ltd
Chartered Accountants
and Registered Auditors
65 East Street
Bridport
Dorset
DT6 3LB

Date:.....

Campaign to Protect Rural England Dorset Branch

Statement of Financial Activities for the Year Ended 31 August 2022

	Note	Unrestricted £	Total 2022 £
Income and Endowments from:			
Donations and legacies		26,251	26,251
Activities for generating funds		2,318	2,318
Investment income	4	<u>12,518</u>	<u>12,518</u>
Total Income		<u>41,087</u>	<u>41,087</u>
Expenditure on:			
Raising funds		(31,590)	(31,590)
Other expenditure	5	<u>(17,912)</u>	<u>(17,912)</u>
Total Expenditure		<u>(49,502)</u>	<u>(49,502)</u>
Gains/losses on investment assets		<u>(33,172)</u>	<u>(33,172)</u>
Net movement in funds		(41,587)	(41,587)
Reconciliation of funds			
Total funds brought forward		<u>805,256</u>	<u>805,256</u>
Total funds carried forward	11	<u><u>763,669</u></u>	<u><u>763,669</u></u>
	Note	Unrestricted £	Total 2021 £
Income and Endowments from:			
Donations and legacies		85,258	85,258
Investment income	4	<u>7,923</u>	<u>7,923</u>
Total Income		<u>93,181</u>	<u>93,181</u>
Expenditure on:			
Raising funds		(30,043)	(30,043)
Other expenditure	5	<u>(29,747)</u>	<u>(29,747)</u>
Total Expenditure		<u>(59,790)</u>	<u>(59,790)</u>
Gains/losses on investment assets		<u>29,414</u>	<u>29,414</u>
Net movement in funds		62,805	62,805
Reconciliation of funds			
Total funds brought forward		<u>742,451</u>	<u>742,451</u>
Total funds carried forward	11	<u><u>805,256</u></u>	<u><u>805,256</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 11.

The notes on pages 12 to 20 form an integral part of these financial statements.

Campaign to Protect Rural England Dorset Branch

(Registration number: 211974) Balance Sheet as at 31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	226	167
Investments	9	<u>357,273</u>	<u>283,448</u>
		<u>357,499</u>	<u>283,615</u>
Current assets			
Cash at bank and in hand		410,304	526,225
Creditors: Amounts falling due within one year	10	<u>(4,134)</u>	<u>(4,584)</u>
Net current assets		<u>406,170</u>	<u>521,641</u>
Net assets		<u>763,669</u>	<u>805,256</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted		<u>763,669</u>	<u>805,256</u>
Total funds	11	<u>763,669</u>	<u>805,256</u>

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mr P Bowyer
Trustee

Campaign to Protect Rural England Dorset Branch

Notes to the Financial Statements for the Year Ended 31 August 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Basis of preparation

Campaign to Protect Rural England Dorset Branch meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Campaign to Protect Rural England Dorset Branch

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the 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.

Tangible fixed assets

Fixed assets for charity use are capitalised at cost. They are stated in the accounts at cost less depreciation.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	20% straight line basis

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Campaign to Protect Rural England Dorset Branch

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Campaign to Protect Rural England Dorset Branch

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

2 Income from donations and legacies

	Unrestricted		
	General	Total	Total
	£	2022	2021
		£	£
Donations and legacies;			
Appeals and donations	3,639	3,639	2,762
Legacies	1,000	1,000	61,928
Subscriptions	21,612	21,612	20,568
	<u>26,251</u>	<u>26,251</u>	<u>85,258</u>

3 Income from activities for generating funds

	Unrestricted		
	General	Total	Total
	£	2022	2021
		£	£
Events income;			
Fund raising activities	2,318	2,318	-
	<u>2,318</u>	<u>2,318</u>	<u>-</u>

4 Investment income

	Unrestricted		
	General	Total	Total
	£	2022	2021
		£	£
Income from fixed asset investments	12,253	12,253	6,918
Bank interest	265	265	1,005
	<u>12,518</u>	<u>12,518</u>	<u>7,923</u>

Campaign to Protect Rural England Dorset Branch

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

5 Total resources expended

	Charitable activities £	Costs of generating funds £	Total 2022 £	Total 2021 £
Subcontract cost	-	16,822	16,822	17,841
Travelling	-	263	263	178
Insurance	-	1,105	1,105	1,015
Telephone and fax	-	166	166	211
Room hire	-	162	162	-
Printing, postage and stationery	-	2,994	2,994	4,056
Branch news letter	-	3,858	3,858	3,960
Other expenses	-	484	484	1,491
Accountancy fees	-	1,160	1,160	1,080
Management charges	-	3,969	3,969	-
Bank charges	-	251	251	127
Depreciation	-	120	120	84
Sponsorship and donations	-	-	-	80
Computer software	-	236	236	-
Shows and functions	1,735	-	1,735	-
Campaigns	16,177	-	16,177	29,667
	<u>17,912</u>	<u>31,590</u>	<u>49,502</u>	<u>59,790</u>

Included in the above figure, £31,590 (2021: £30,043) relates to support costs, and £17,912 (2021: £29,747) relates to direct costs.

Accountancy fees are wholly in respect of an independent examination.

Campaign to Protect Rural England Dorset Branch

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Campaign to Protect Rural England Dorset Branch

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 September 2021	1,989	1,989
Additions	179	179
	<u>2,168</u>	<u>2,168</u>
At 31 August 2022		
Depreciation		
At 1 September 2021	1,822	1,822
Charge for the year	120	120
	<u>1,942</u>	<u>1,942</u>
At 31 August 2022		
Net book value		
At 31 August 2022	<u>226</u>	<u>226</u>
At 31 August 2021	<u>167</u>	<u>167</u>

9 Fixed asset investments

	2022 £	2021 £
Other investments	<u>357,273</u>	<u>283,448</u>

Campaign to Protect Rural England Dorset Branch

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

Other investments

	Listed investments £	Unlisted investments £	Total £
Cost or Valuation			
At 1 September 2021	76,243	207,204	283,447
Revaluation	(17,851)	(15,320)	(33,171)
Additions	115,670	-	115,670
Disposals	(8,673)	-	(8,673)
At 31 August 2022	<u>165,389</u>	<u>191,884</u>	<u>357,273</u>
Net book value			
At 31 August 2022	<u>165,389</u>	<u>191,884</u>	<u>357,273</u>
At 31 August 2021	<u>76,243</u>	<u>207,204</u>	<u>283,447</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	2,997	3,534
Accruals	<u>1,137</u>	<u>1,050</u>
	<u>4,134</u>	<u>4,584</u>

11 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 August 2022 £
Unrestricted					
General	(655,497)	(41,087)	49,502	-	(647,082)
Designated	(62,047)	-	-	-	(62,047)
Revaluation reserve	<u>(87,712)</u>	<u>-</u>	<u>-</u>	<u>33,172</u>	<u>(54,540)</u>
Total funds	<u>(805,256)</u>	<u>(41,087)</u>	<u>49,502</u>	<u>33,172</u>	<u>(763,669)</u>

Campaign to Protect Rural England Dorset Branch

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2022 £
Tangible fixed assets	226	226
Fixed asset investments	357,273	357,273
Current assets	410,304	410,304
Current liabilities	(4,134)	(4,134)
Total net assets	<u>763,669</u>	<u>763,669</u>
	Unrestricted funds General £	Total funds at 31 August 2021 £
Tangible fixed assets	167	167
Fixed asset investments	283,448	283,448
Current assets	526,225	526,225
Current liabilities	(4,584)	(4,584)
Total net assets	<u>805,256</u>	<u>805,256</u>

13 Financial instruments

	2022 £	2021 £
Financial assets measured at fair value through profit or loss	<u>410,304</u>	<u>526,225</u>
Financial liabilities measured at fair value through profit or loss	<u>(4,134)</u>	<u>(4,584)</u>