

# CHARITABLE PURPOSES IN CONNECTION WITH CLEEVE HILL COMMON

England & Wales · Charity number 900131

## Details

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Other names	CLEEVE COMMON BOARD OF CONSERVATORS, CLEEVE COMMON TRUST
Status	Registered
Legal form	Other
Registered	1989-09-14
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Church Road  
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Website [www.cleevecommon.org.uk](http://www.cleevecommon.org.uk)

## Activities

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**Objects:** RIGHTS OF ACCESS TO AND RECREATION ON THE COMMON RESERVED TO THE INHABITANTS OF BISHOPS CLEEVE AND NEIGHBOURHOOD.

**Activities:** Conservation management of unimproved limestone grassland, woodland, scrub and geological and archaeological features of Cleeve common. Provision of education on the natural habitat. Facilitation and management of outdoor recreation on Cleeve Common.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** BISHOPS CLEEVE
- Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£331,840	£185,371	-	-
2024-03-31	£138,808	£152,711	-	-
2023-03-31	£173,426	£178,870	-	-
2022-03-31	£134,959	£146,091	-	-
2021-03-31	£156,887	£155,112	-	-

## Trustees

Name	Role	Appointed
Brian Arthur Howell		2024-07-18
Bryony Scott		2023-09-06
COL PHILIP ALAN ROBSON		
Cathal Lynch		2024-07-24
MR ALAN ROBINSON		2016-05-22
Marilyn Harris		2023-08-18
Robert Stayt		2023-06-29
Robert Torrington		2023-08-25
SIMON WHEELER		2012-07-13
SYLVIA HUGHES		2017-05-15
Sarah Ann West		2020-04-29

**CHARITABLE PURPOSES IN CONNECTION WITH CLEEVE HILL COMMON**

England & Wales - Charity number 900131

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# Accounts

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## **Cleeve Common Trust**

Charitable Purposes in Connection with Cleeve Hill Common

Charity No. 900131

### **Report and Financial Statements for the period 1 April 2024 to 31 March 2025**

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## Trustees Report for the period 1 April 2024 to 31 March 2025

The Trustees present their report and financial statements for the Charity for the year ended 31 March 2025.

### Objectives

The objectives of the Charity are:

- Management of Cleeve Common in accordance with the Commons Regulation (Cleeve) Provisional Confirmation Order Act 1890.
- Conservation of Cleeve Common's unimproved limestone grassland and other habitats.
- Facilitation and management of outdoor recreation on Cleeve Common.
- Provision of education on the natural habitat.

### Activities

**Public Benefit.** When planning activities for the year the Trustees have considered the Charity Commission's guidance on public benefit.

**Land Management.** The Trust facilitates the use of the Common by commoners with grazing rights on the 1965 Register of Common Land for register Unit CL20. It also manages Unit CL293 on which there are no grazing rights.

**Conservation.** The Trust undertakes conservation in accordance with its agreement with Natural England to preserve the natural environment of the Common, so that future generations will enjoy at least the same sense of space and tranquillity, with the diversity of plant and animal life, as do today's visitors. These activities have included:

- Grazing of the limestone grassland by sheep and cattle.
- Management of acid habitats, scrub and woodland.
- Conservation and monitoring of the flora and fauna.
- Maintenance of the archaeological and geological features.

### Outdoor Recreation.

- The Trust seeks to promote physical health and mental well-being by enabling recreational use of the Common by myriad users including walkers, runners, cyclists, horse riders, dog walkers, golfers and kite flyers. A significant extension to access has been achieved this year, through completion of a trail for users of mobility scooters. Visitor numbers maintain their upward trend, suggesting that the benefits of outdoor recreation continue to be valued.
- The Trust also facilitates use of the Common for organised events including walking, running, cycling and orienteering. Many of these raise money for other charities. The Common is a favoured location for activities by local schools, youth groups and other not for profit organisations.

**Education.** The Trust was able to mount a full programme of events for families and adult groups on the Common, all of which were well-supported. We hosted several visits by school year groups and continued to offer educational input.

**Commercial.** The following commercial activities have taken place:

- **Golf Course.** Cotswold Hub Company, the owners of the Golf Club, continue to improve the standard of the course and organised several high-profile events. The golf licence fee of £28,000 is an important contribution to the Trust's income.
- **Car Parking.** Cotswold Hub Company also collects the daily parking charges for both the Golf Club and Quarry car parks. The Trust's pro rata share of the fees, after deduction of costs, was £5,734.
- **Filming.** The Trust licenses use of the Common for commercial video and still photo-shoots. Two such events this year yielded £2,000.
- **Hacking Licences.** The Trust licences horse riders to use areas of the Common that are not public rights of way. This generated income of £2,094.
- **Professional Dog Walking.** The Trust issued 9 licences to professional dog walkers, resulting in income of £1,430.

**Contribution of Volunteers.** Volunteers have significantly contributed to the work of the Charity as:

- **Work Parties.** Monthly volunteer work parties, under the direction of the Conservation Officer, are well attended and provide valuable practical support, particularly in clearance of scrub from areas that cannot be accessed with machinery and other tasks such as gate replacement and waymarking.
- **Grassland Monitors.** Monitoring volunteers were able to support the Conservation Officer in carrying out grassland condition assessment.
- **Events Volunteers.** Event volunteers supported the Community Engagement Officer in the delivery of family events throughout the year.
- **Voluntary Wardens.** Volunteer wardens continued to visit the Common regularly to assist the rangers by checking livestock and boundaries, picking up litter, reporting antisocial activities and engaging with visitors.

## Achievements and Performance

### Management

**Ranger Service.** The Charity's ranger service has provided 7 day a week cover in order to manage livestock; carry out conservation work and maintain infrastructure; and engage with visitors. A new Ranger appointed to the team has settled in well.

**Emergency Response.** During the year, the rangers responded to a number of emergencies involving members of the public; and they maintained a sound working relationship with the police and other emergency services to provide local knowledge and on-the-spot assistance.

**Health & Safety.** Ongoing work to fully embed recording and monitoring of H&S processes into daily work practices is progressing well. Lone working on the Common was identified as one of the most significant risks and mitigations, including a buddy system, are now operating.

**Grazing Rights.** The Trust supports the traditional rights of commoners to graze stock on the Common by ensuring that the land is securely fenced and by monitoring sheep and lambs for signs of illness or injury. A long section of boundary fence was replaced during the period.

**National Grid Visual Impact Provision in the Cotswolds.** National Grid are developing plans to remove up to 20 pylons and around 7 kilometres of overhead high-voltage line from the landscape, replacing it with electricity cables buried underground. The aim is to transform views along the Cotswold Way National Trail, as well as those from Belas Knap, the Winchcombe Way and Cleeve Common. The route crosses a narrow part of the Common. The Trust has been working with National Grid to address access and conservation issues arising from this major project.

## Conservation

**Countryside Stewardship Agreement.** The Trust continued to deliver its obligations under its Countryside Stewardship Agreement. The results from grassland monitoring show that the Common is still under-grazed in places when measured against the indicators of success but there are signs of improvement in some areas.

**Cattle.** The Trust's herd of cattle stood at between 21 and 25 Belted Galloways for the reporting period. The herd retained TB-free status throughout. The NoFence system of GPS-based virtual paddocks continues to be a great help in targeting areas for grazing whilst keeping the Common free of electric fencing.

**Sheep.** The Rangers provided support to two Commoners who exercised their rights to graze sheep on the Common and a local farmer who was invited to turn out sheep on the Common to boost grazing numbers. In the early part of the season the weather was wet with cold nights, causing the loss of many animals. This led to the removal of all sheep in late May until the return of low numbers in mid-June. There were also more losses than usual later in the year which was attributed to magnesium deficiency probably due to the wet weather. Magnesium supplements were given which seemed to help the situation.

**Heathland Management.** Grazing and gorse cutting were carried out in the heathland parts of the Common to maintain open conditions for heather and other heathland plants.

**Scrub Management.** The Rangers, contractors and volunteers undertook scrub clearance during the winter in line with the Countryside Stewardship Agreement. Follow-up work was done on previously cut areas to help return them to grassland.

## Flora and Fauna.

- There was a fantastic display of wildflowers due to the sheep being removed in May and the weather conditions favouring plant growth. Orchids were particularly abundant with countless Bee and Pyramidal Orchids all over the Common. Fragrant Orchid and even two specimens of Southern Marsh Orchid were seen which had only been recorded once before in the 1990s. Musk Orchid, Frog Orchid and Purple Milk-vetch had a very good year. Due to the unusual amount of flowering, the Red Hemp-nettle was not surveyed this year in order to spend the time on recording orchids and other flora.
- The downside was that the wet conditions made it a poor year for butterflies and other invertebrates. Grass and thistles also grew abundantly, which meant more was required to remove most of the year's growth to maintain good conditions for species diversity next year.
- Volunteer-led bird surveys continued and there were some unusual sightings such as Dartford Warbler, Dotterel, and a Wryneck as well as the usual Ring Ouzel and Wheatear.

**Archaeology.** Gloucestershire Archaeology carried out a dig at the site of the Old Grandstand on the site of the original Cheltenham Racecourse, with permission from Natural England. Foundations and various small artefacts were found and recorded before the turf was replaced. The work sparked a lot of positive public interest, and a further dig is planned for later in 2025.

## Community Engagement

**Accessible Trail.** We were awarded two grants this financial year to support our ambitions to create a 'Tramper Trail' on Cleeve Common. The aim of this project was to make the Trail more accessible to those with physical disabilities, those who have English as an additional language and those with young children, or simply new to the area and would like an easy route to start exploring the Common. The first grant from the Cotswolds National Landscapes' Access for All fund paid for: landscaping of the route, benches, signage and way marking; an online and printed guide; and an audio guide (available in three languages). The second grant from Gloucestershire County Council's Thriving Communities Fund paid for a two-year mobility scooter hire scheme through Countryside Mobility.

**CCT Events.** The Trust offered a full programme of 15 public events for adults and families, with most selling out. We tested some new events including art-based activities with local artists, which allowed us to share the Common with a new audience. We also ran two events, in partnership with the Cotswolds National Landscape, for families through the Friendship Cafe, which is based in Gloucester. Most of the women and children who came on these trips had never visited the Common before.

**Halifax Memorial Dedication.** A ceremony to dedicate the Halifax Memorial to the memory of the seven crew members, who lost their lives in a crash on 26 August 1944 took place on the 80<sup>th</sup> anniversary. The event was organised by the Cheltenham branch of the RAF Association. Some 200 people gathered at the memorial on the hilltop for a moving ceremony, which included a piper, a bugler and a low-level fly-past by an RAF A400M transport aircraft. The ceremony was followed by a reception at the Golf Clubhouse for guests, including more than 40 relatives of the deceased men from Canada, the US and the UK. This moving event was reported on regional TV and in the local press.

**CCT Membership.** Following launch of a membership scheme in July 2023, the number of members grew to around 400 during this year, where it appears to have stabilised. Membership is not only a valuable source of income for the Trust, but also a way of engaging more closely with local people who are regular visitors to the Common.

**Memorial Programme.** We were able to start accepting plaques for the second Memorial Wall in late spring. Twenty-four plaques were installed during this reporting period, a number swelled by a backlog of requests from the previous year. The Programme continues to be highly valued as a way of remembering loved ones.

**Social Media & Communications.** Our Facebook page now has over 5000 followers, which generally brings good engagement with our posts. We make use of other local Facebook Groups to push out high importance news to reach an even larger (targeted) audience. Instagram followers also continue to grow and currently stand at 1400. We made the decision to close our X (Twitter) account this year. We still produce a seasonal e-newsletter which goes out to a self-selecting membership of around 350 people, and we continue to contribute to local Parish newsletters.

## Reference and Administrative Details

### Trustees

Name	Representing	Date appointed	Date resigned
Colonel (Ret'd) Philip A Robson (Chair)	Lord of the Manor		
Mrs Bryony Scott	Representative of Lord of the Manor		
Mrs Sylvia Hughes	Bishops Cleeve Parish Council		
Mr Alan Robinson	Bishops Cleeve Parish Council		
Mr Robert Stayt	Bishops Cleeve Parish Council		
Miss Sarah West (Vice Chair)	Woodmancote Parish Council		
Mr Brian Howell	Woodmancote Parish Council	18 Jul 24	
Mrs Marilyn Harris	Southam Parish Council		
Mr Robert Torrington	Southam Parish Council		
Mr Simon Wheeler	Cheltenham Borough Council		
Dr David Willingham	Cheltenham Borough Council		24 Jul 24
Mr Louis Savage	Cheltenham Borough Council		9 Jul 24
Mr Cathal Lynch	Cheltenham Borough Council	24 Jul 24	
Miss Julie Sankey	Cheltenham Borough Council	24 Jul 24	29 Sep 25

### Advisers

Cllr Cheryl Agg. Representing Tewkesbury Borough Council  
Mr Peter Lightfoot – resigned 28 July 2025

### Clerk

Mr Michael Bates

### Principal Office

Parish Office, Church Road, Bishops Cleeve, Cheltenham, GL52 8LR

### Independent Examiners

PBT Accountancy, Suite 1, The Business Centre, Innsworth Technology Park, Innsworth, Gloucester, GL3 1DL

### Bankers

Lloyds Bank plc, 130 High Street, Cheltenham, GL50 1EG

### Solicitors

Christopher Davidson Solicitors LLP, 2-3 Oriel Terrace, Oriel Road, Cheltenham, GL50 1XP

## Structure, Governance and Management

The body of Conservators which manages Cleeve Common was established by Act of Parliament, The Commons Regulation (Cleeve) Provisional Order Confirmation Act (1890). The Charity, Charitable Purposes in Connection with Cleeve Hill Common (No, 900131), is an unincorporated association

registered on 14 September 1989, which took the Act as its governing document. The working name of the Charity was changed to Cleeve Common Trust in June 2017.

All Trustees are appointed by local Borough and Parish Councils in accordance with the 1890 Act with the exception of Col (Retired) P A Robson, who has a place on the Board of Trustees by virtue of being a Lord of the Manor<sup>1</sup>, and Mrs B Scott, who is the representative of a Lord of the Manor. In addition, the Board co-opts advisers, who are not trustees of the Charity; these are Cllr C Agg and, formerly, Mr P Lightfoot.

The Trust contracts with a clerk, a ranger service, a conservation officer and a community engagement officer to deliver its activities. The Clerk administers the Charity on behalf of the Trust and liaises with official bodies, local residents, councillors, landowners, farmers and users of the Common.

## Financial Review

The Trustees met regularly to consider the Charity's activities in order to ensure that it was properly meeting its stated objectives and to consider ways in which it could improve its governance and outputs.

## Funding

The principal sources of funding for the Charity for this period were:

- The Countryside Stewardship (CS) Agreement with Natural England, which came into effect on 1 January 2017 for a 10-year period. The CS Option Rate for unimproved grassland, which forms the majority of the Common, was increased very significantly in 2024, resulting in the Charity's overall income more than doubling. At the end of the 10-year period, we expect to move to the Environmental Land Managements Scheme (ELMS), but future rates are not known.
- Rural Payments Agency Delinked Payments (formerly the Basic Payment Scheme). This year's was reduced to 50% of the 2021 baseline amount.
- Licence fees from the Cotswold Hub Company for use of the Common for a golf course.
- Donations from individuals and organizations, including those made under the Memorial Programme and Membership of the Trust.

The total incoming resources to the Trust amounted to £331,840. Total expenditure amounted to £185,371. The value of investments held by the Trust fell by £8,013, due to market uncertainty over US tariffs, but has since recovered.

## Reserves

The Charity's reserves comprise net current assets (excluding restricted or designated funds) plus investment assets. We aim for the undesignated assets to cover routine expenditure of the Charity for at least three years in order to continue its charitable and conservation activities should income fall short of expectations.

The balance regarded as free reserves as at 31 March 2025 was £545,888. In addition, the Charity held £142,761 in designated funds, set up to cover expenditure that will not be covered by anticipated income over the next 3 years; a further £53,670 is tied up in tangible fixed assets and livestock.

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<sup>1</sup> There are Lords of the Manor for Southam and Bishop's Cleeve.

The primary purpose of the Charity is conservation which, by its very nature, is undertaken with a long-term view. Consequently, reserves need to be able to support activities into the medium term, in order to allow for any plans to be adjusted.

The level of reserves takes account of anticipated future income and its volatility, the environment, the risks faced by the Charity and the levels of known liabilities. The reserves are intended to provide for contingencies, to absorb setbacks, to mitigate risks and to be able to take advantage of change and opportunities.

The Trustees consider the financial position at 31 March 2025 to be very sound.

## Risk Management

The Trust maintains a risk register, which is reviewed regularly by the Board and Executive group. Mitigations are in place against the major risks. Our overall risk profile continues to improve, although we still carry significant risks on staffing and funding, where there is little scope for mitigation.

**Staffing.** The very small size of the Charity's core Workforce (amounting to 3.25 full time equivalent posts) means that it is critically dependent on a few key individuals. Nevertheless, the risk level has been lowered through recruitment in 2025 of a Business Manager to support the Clerk, and back-up for the regular Ranger team by bringing in additional personnel and contractors if necessary.

**Finance.** The following financial risks have been identified:

- **Grants.** There is much uncertainty at a national level as to the size of payments under ELMS, now being rolled out to farmers and landowners in phases. The greater number of stakeholders involved in managing common land adds complexity. While making the most of the augmented funding for 2024 and 2025, the Trustees anticipate a likely fall in grant income in the coming years, although to what extent is unknown.
- **Golf Course Income.** While the long term licence agreement for playing golf on the Common was a major step forward in securing a stable base income, there remains a small and diminishing risk that the operators will exercise a break clause if they cannot obtain planning permission to develop the clubhouse site in a way that would be financially viable.

**Health & Safety.** Further progress has been made to embed a comprehensive H&S system, with risk assessments for standard tasks and a robust monitor and review process to ensure that the objectives set out in the top-level H&S policy are being met in practice. This work is ongoing.

**Data Protection.** Although the Trust holds only a minimal amount of personal information, rarely extending beyond individuals' contact details, Trustees are conscious of the requirements of GDPR and have appropriate safeguards in place. The wider issues of integrity and availability of information have been addressed through the use of cloud storage and careful control of access permissions.

Approved by the Trustees on 3 January 2026 and signed on their behalf by:

*P A Robson*

Colonel (Retired) P A Robson  
Chairman

## Independent Examiner's Report to the Trustees



### Introduction

We have conducted an independent examination of the financial statements of Cleeve Common Trust for the year ended 31 March 2025. Our examination was limited to the procedures described in this report and does not constitute an audit.

### Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act.
- To state whether particular matters have come to my attention.

### Scope of the Examination

Our examination focused on the following key areas:

- Verification of income and expenditure for the year ended 31 March 2025.
- Compliance with relevant legal and regulatory requirements.
- Review of investments and property holdings, if applicable.

### Examination Procedures

During our examination, we:

1. Reviewed the financial statements prepared by the charity's finance team.
2. Tested a sample of income and expenditure transactions for accuracy and completeness.
3. Assessed the effectiveness of internal controls over financial reporting.
4. Reviewed bank statements, invoices, receipts, and other supporting documentation.
5. Examined prior year accounting documents for any significant financial changes.
6. Discussed the financials with key personnel responsible for financial matters.

### Findings

Based on our examination, the following key findings were noted:

1. Income and Expenditure
  - The Charity's income for the year amounted to £331,841 primarily from grants, donations, and licensing activities.
  - Expenditure totalled £185,732, with the majority allocated to charity activities and expenses.
  - There was deficit totalling £8,013 from CCLA listed investments in the investment account.
2. Internal Controls
  - Overall, internal controls related to financial transactions were found to be adequate.
  - There was a small element of miscoding but this is to be expected.

3. Compliance

- The charity complied with the requirements of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.
- All necessary filings and submissions were made to the Charity Commission within the required timeframes.

4. Investments and Property

- Investments were inspected, and no issues of concern were identified.

**Independent Examiner's Statement**

In conclusion, our independent examination of Cleeve Common Trust financial statements for the year ended 31 March 2025, found no material misstatements.

We 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.

Signed:

Victoria Summersby

Accountant  
PBT Accountancy

27 October 2025

## Statement of Financial Activities for the year ended 31 March 2025

	<u>Unrestricted Funds</u>	<u>Designated Funds</u>	<u>Total 2025</u>	<u>Total 2024</u>	<u>Total 2023</u>
<b>Incoming Resources</b>					
Donations	24,105		24,105	9,181	10,260
Charitable activities	299,085		299,085	125,541	162,327
Bank interest received	2,877		2,877	2,971	670
Other income	5,774		5,774	1,115	169
<b>Total Incoming Resources</b>	<b>331,840</b>		<b>331,840</b>	<b>138,808</b>	<b>173,426</b>
<b>Resources Expended</b>					
Charitable activities	172,428		172,428	138,865	165,613
Charity management	12,926		12,926	13,846	13,257
Loss of disposal of asset	17		17		
<b>Total Resources Expended</b>	<b>185,371</b>		<b>185,371</b>	<b>152,711</b>	<b>178,870</b>
<b>Net expended resources</b>	<b>146,470</b>		<b>146,470</b>	<b>(13,903)</b>	<b>(5,444)</b>
Gains/(losses) on investments	(8,013)		(8,013)	36,014	(2,854)
<b>Surplus for the Financial year</b>	<b>138,457</b>		<b>138,457</b>	<b>22,111</b>	<b>(8,298)</b>
Total funds brought forward	448,861	155,000	603,861	581,750	590,048
Transfer between funds	12,239	(12,239)			
<b>Total funds carried forward</b>	<b>599,557</b>	<b>142,761</b>	<b>742,318</b>	<b>603,861</b>	<b>581,750</b>

No Restricted Funds were received nor expended in this period

**Balance Sheet 31 March 2025**

	<u>2025</u>	<u>2024</u>	<u>2023</u>
<b>Fixed assets</b>			
Tangible assets	32,788	43,348	56,314
Investments	395,363	403,376	367,676
<b>Total Fixed Assets</b>	<b>428,151</b>	<b>446,724</b>	<b>423,990</b>
<b>Current assets</b>			
Livestock	20,882	17,482	14,900
Debtors	222,343	4,351	18,316
<b>Cash at bank and in hand</b>			
Current account	9,665	28,015	7,983
Deposit accounts	71,012	113,191	117,220
Cash	148	34	41
<b>Total Current Assets</b>	<b>324,051</b>	<b>163,073</b>	<b>158,460</b>
<b>Current liabilities</b>			
Creditors due within one year	9,884	5,936	700
<b>Net current assets</b>	<b>314,167</b>	<b>157,137</b>	<b>157,760</b>
<b>Total assets less current liabilities</b>	<b>742,318</b>	<b>603,861</b>	<b>581,750</b>
<b>Represented by:</b>			
Restricted funds	-	-	-
Unrestricted funds	742,318	603,861	581,750
<b>Net funds</b>	<b>742,318</b>	<b>603,861</b>	<b>581,750</b>

## Notes to the Accounts for the year ended 31 March 2025

### 1 Accounting Policies

**Basis of Accounting.** The accounts have been prepared under the historical cost convention and in accordance with the provisions of the Statement of Recommended Practice (FRS 102) - Accounting and Reporting by Charities, the Charities Act and relevant accounting standards.

**Change in Basis of Accounting.** There has been no change to the accounting policies since last year.

**Changes to Previous Accounts.** No changes have been made to accounts for previous years.

**Tangible Fixed Assets for use by Charity.** These are capitalised if they can be used for more than one year and are shown on the balance sheet at cost less depreciation. Depreciation is calculated to write off the cost of the fixed assets on a reducing balance basis at the rate of 25% per annum.

**Listed Investments.** Listed Investments are shown on the balance sheet at their mid-market value.

**Livestock.** Livestock are valued at the lower of cost or net realisable value.

**Recognition of Incoming Resources.** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related Expenditure.** Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and Donations.** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Investment Income.** Investment income is included in the SoFA when receivable.

**Liability Recognition.** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

## 2 Incoming Resources

<b>Donations</b>	Individual donations	1,489
	Organisation donations	2,808
	Memorial programme	19,160
	Cheltenham Lottery	648
<b>Charitable activities</b>	*Countryside Stewardship	214,928
	Delinked payments (BPS)	10,247
	Council grant	4,238
	Capital grant	18,407
	Golf course licence fees	28,000
	Wayleaves	54
	Media licences	2,000
	Horse riding licences	2,094
	Dog walking licences	1,430
	Gift Aid	4,938
	CCT Membership	10,760
	Charge for events	1,989
<b>Bank interest</b>	Bank interest income	2,877
<b>Other income</b>	Car parking fees	5,734
	Miscellaneous income	40

\*2024 comparisons are not available due to changes in the accounting system. The most material difference is the increase in Countryside Stewardship, which was £69,438 in 2024

## 3 Expenditure

<b>Charitable activities</b>	Staffing	97,620
	Professional consultancy	150
	Utilities	2,665
	Maintenance	15,771
	Vehicles	11,401
	Livestock	7,777
	Projects	24,724
	Education and information	1,104
	Depreciation	10,933
	Miscellaneous	284
<b>Charity management</b>	Staffing	8,247
	Accountancy	1,140
	Insurance (non-vehicle)	1,548
	IT, phone and office	875
	Miscellaneous	1,115

#### 4 Designated funds

Vehicles and machinery	97,000
Conservation projects	17,365
Infrastructure project	8,396
Governance	20,000
<b>Total</b>	<b>142,761</b>

[End of report]

**CHARITABLE PURPOSES IN CONNECTION WITH CLEEVE HILL COMMON**

England & Wales - Charity number 900131

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# Accounts

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Charitable Purposes in Connection with Cleeve Hill Common

Charity No. 900131

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## Trustees Report for the period 1 April 2023 to 31 March 2024

The Trustees present their report and financial statements for the Charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

### Reference and Administrative Details

#### Trustees

Name	Representing	Date appointed	Date resigned
Colonel (Ret'd) Philip A Robson (Chair)	Lord of the Manor		
Mr Adrian Jowitt	Lord of the Manor		31 Aug 23
Ms Bryony Paul	Lord of the Manor	6 Sep 23	
Mrs Sylvia Hughes	Bishops Cleeve Parish Council		
Mr Alan Robinson	Bishops Cleeve Parish Council		
Cllr Elizabeth Chapman	Bishops Cleeve Parish Council		26 May 23
Mr Robert Stayt	Bishops Cleeve Parish Council	29 Jun 23	
Miss Sarah West (Vice Chair)	Woodmancote Parish Council		
Mr Chas Howes (Vice Chair)	Woodmancote Parish Council		31 Mar 24
Mr Brian Howell	Woodmancote Parish Council	18 Jul 24	
Ms Carli Burke	Southam Parish Council		18 Aug 23
Mrs Marilyn Harris	Southam Parish Council	18 Aug 23	
Ms Karen Licence	Southam Parish Council		25 Aug 23
Mr Robert Torrington	Southam Parish Council	25 Aug 23	
Mr Simon Wheeler	Cheltenham Borough Council		
Mr Louis Savage	Cheltenham Borough Council		9 Jul 24
Dr David Willingham	Cheltenham Borough Council		24 Jul 24
Mr Cathal Lynch	Cheltenham Borough Council	24 Jul 24	
Miss Julie Sankey	Cheltenham Borough Council	24 Jul 24	

#### Advisers

Mr Peter Lightfoot  
 Mr Robert East – resigned 18 May 2023  
 Cllr Cheryl Agg – appointed 18 July 2023

#### Clerk

Mr Michael Bates

#### Principal Office

Parish Office, Church Road, Bishops Cleeve, Cheltenham, GL52 8LR

#### Independent Examiners

Brunswick Business Services, 9 Carrol Grove, Springbank, Cheltenham, GL51 0PP

## Bankers

Lloyds Bank plc, 130 High Street, Cheltenham, GL50 1EG

## Solicitors

Christopher Davidson Solicitors LLP, 2-3 Oriel Terrace, Oriel Road, Cheltenham, GL50 1XP

## Structure, Governance and Management

The body of Conservators which manages Cleeve Common was established by Act of Parliament, The Commons Regulation (Cleeve) Provisional Order Confirmation Act (1890). The Charity, Charitable Purposes in Connection with Cleeve Hill Common (No, 900131), is an unincorporated association registered on 14 September 1989, which took the Act as its governing document. The working name of the Charity was changed to Cleeve Common Trust in June 2017.

All trustees are appointed by local Borough and Parish Councils in accordance with the 1890 Act with the exception of Col (Retired) P A Robson, who has a place on the Board of Trustees by virtue of being a Lord of the Manor<sup>1</sup>, and Ms B Paul, who is the representative of a Lord of the Manor. In addition, the Board co-opts advisers (Mr P Lightfoot and Cllr C Agg), who are not trustees of the Charity.

The Trust contracts with a clerk, a ranger service, a conservation officer and a community engagement officer to deliver its activities. The Clerk administers the Charity on behalf of the Trust and liaises with official bodies, local residents, councillors, landowners, farmers and users of the Common.

## Objectives

The objectives of the Charity are:

- Management of Cleeve Common in accordance with the Commons Regulation (Cleeve) Provisional Confirmation Order Act 1890.
- Conservation of Cleeve Common's unimproved limestone grassland and other habitats.
- Facilitation and management of outdoor recreation on Cleeve Common.
- Provision of education on the natural habitat.

## Activities

**Public Benefit.** When planning activities for the year the Trustees have considered the Charity Commission's guidance on public benefit.

**Land Management.** The Trust facilitates the use of the Common by commoners with grazing rights on the 1965 Register of Common Land for register Unit CL20. It also manages Unit CL293 on which there are no grazing rights.

**Conservation.** The Trust undertakes conservation in accordance with its agreement with Natural England to preserve the natural environment of the Common, so that future generations will enjoy at least the same sense of space and tranquillity, with the diversity of plant and animal life, as do today's visitors. These activities have included:

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<sup>1</sup> There are Lords of the Manor for Southam and Bishop's Cleeve.

- Grazing of the limestone grassland by sheep and cattle.
- Management of acid habitats, scrub and woodland.
- Conservation of the flora and fauna.
- Maintenance of the archaeological and geological features.

### **Outdoor Recreation.**

- The Trust seeks to promote physical health and mental well-being by enabling recreational use of the Common by myriad users including walkers, runners, cyclists, horse riders, dog walkers, golfers and kite flyers. Visitor numbers maintain their upward trend, suggesting that the benefits of outdoor recreation continue to be valued.
- The Trust also facilitates use of the Common for organised events including walking, running, cycling and orienteering. Many of these raise money for other charities. The Common is a favoured location for activities by local schools, youth groups and other not for profit organisations.

**Education.** The Trust was able to mount a full programme of events for families and adult groups on the Common, all of which were well-supported. We hosted several visits by school year groups and continued to offer educational input.

**Commercial.** The following commercial activities have taken place:

- **Golf Course.** Cotswold Hub Company, the owners of the Golf Club, continue to improve the standard of the course and organised several high-profile events. The golf licence fee of £27,000 is a major contributor to the Trust's income.
- **Filming.** The Trust licenses use of the Common for commercial video and still photo-shoots. There was however little take up this year, bringing only £400 income.
- **Hacking Licences.** The Trust licences horse riders to use areas of the Common that are not public rights of way. This generated income of £2,364.
- **Professional Dog Walking.** The Trust issued 11 licences to professional walkers, resulting in income of £1,309.

**Contribution of Volunteers.** Volunteers have significantly contributed to the work of the Charity as:

- **Work Parties.** Monthly volunteer work parties, under the direction of the Conservation Officer, are well attended and provide valuable practical support, particularly in clearance of scrub from areas that cannot be accessed with machinery and other tasks such as gate replacement and waymarking.
- **Grassland Monitors.** Monitoring volunteers were able to support the Conservation Officer in carrying out grassland condition assessment.
- **Events Volunteers.** Event volunteers supported the Community Engagement Officer in delivery of family events throughout the year.
- **Voluntary Wardens.** Volunteer wardens continued to visit the Common regularly to assist the rangers by checking livestock and boundaries, picking up litter, reporting antisocial activities and engaging with visitors.

## Achievements and Performance

### Management

**Ranger Service.** The Charity's ranger service has provided 7 day a week cover in order to: manage livestock; carry out conservation and maintenance on the Common; and engage with visitors. A new Operations Manager was appointed in September; she was already a member of the Ranger team and brings a wealth of experience and local contacts, which are vital to this pivotal role.

**Emergency Response.** During the year, the rangers responded to a number of emergencies involving members of the public; and they maintained a sound working relationship with the police and other emergency services to provide local knowledge and on-the-spot assistance.

**Health & Safety.** Ongoing work to fully embed recording and monitoring of H&S processes into daily work practices has been slowed by changes in personnel but is now progressing well. Lone working on the Common was identified as one of the most significant risks and mitigations, including a buddy system, are now operating.

**Grazing Rights.** The Trust supports the traditional rights of commoners to graze stock on the Common by ensuring that the land is securely fenced and by monitoring sheep and lambs for signs of illness or injury. A long section of boundary fence was replaced during the period, partly funded by the adjoining horse training establishment.

**National Grid Visual Impact Provision in the Cotswolds.** National Grid are developing plans to remove up to 20 pylons and around 7 kilometres of overhead high-voltage line from the landscape, replacing it with electricity cables buried underground. The aim is to transform views along the Cotswold Way National Trail, as well as those from Belas Knap, the Winchcombe Way and Cleeve Common. The route crosses a narrow part of the Common. The Trust has been working with National Grid to address access and conservation issues arising from this major project.

### Conservation

**Countryside Stewardship Agreement.** The Trust continued to deliver its obligations under its Higher Tier Countryside Stewardship Agreement. The results from the grassland monitoring show that the Common is still under-grazed in places when measured against the indicators of success.

#### Cattle.

The Trust's herd of cattle stood at between 21 and 25 Belted Galloways for the reporting period. The herd retained TB-free status throughout. The cattle are grazed using the NoFence system of GPS-based virtual paddocks. Visitors have appreciated the cessation of electric-fenced paddocks and the Rangers have saved time searching for the cattle as they are easily located with the GPS.

**Sheep.** The Rangers provided support to two commoners who exercised their rights to graze sheep on the Common and a local farmer who was invited to turn out sheep on the Common to boost grazing numbers. During the grazing season from April to November sheep numbers were variable, peaking at around 1,000 in late summer.

**Heathland Management.** Grazing and gorse cutting were carried out in the heathland parts of the Common and gorse was pulled out to create bare sand for heather regeneration.

**Scrub Management.** The Rangers, contractors and volunteers undertook scrub clearance during the winter in line with the Countryside Stewardship Agreement. Follow-up work was done on previously cut areas to help them return to grassland. Some of the scrub management work was done

in partnership with Gloucestershire Wildlife Trust's Recovering Adders on the Cotswold Scarp project, funded by Natural England.

### **Flora and Fauna.**

- Surveys for the critically endangered red hemp-nettle showed that 2023 was a reasonably good year but not as good as 2022. The surveys show that the populations fluctuate substantially from year to year and that poor seed dispersal is the reason that they are not widespread in suitable habitat on the Common.
- Bryophyte surveys focussed on two rare species and showed that previous translocation work has been successful.
- Surveys of reptiles continued, particularly the adder, for which Cleeve Common is an important stronghold. Adder numbers have declined nationally but the population on the Common appears to be doing well. Cleeve Common was set up as a receptor site for reptiles being moved from the A417 highway construction site and received some translocated slow-worms and common lizards.
- Bird surveys by a local volunteer recorder showed lower bird numbers overall and this was thought to be due to wet and windy weather although it was a warm year.

### **Community Engagement**

**Events.** The Trust offered a full programme of 11 events for adults and families which were well attended, with most selling out. We trialled some new events including 'Ranger for the Day' sessions in Wardens' Wood where practical management tasks were completed by families using hand tools. This allowed us to make the most of the new shelter space too.

**Car Park Charges.** In July, the Cotswold Hub Company introduced a charge for non-patrons wishing to use the golf club car park; the Trust followed suit for the adjacent Quarry Car Park for reasons of safety and traffic management. Simultaneously, a membership scheme was brought in for regular users of the Common, offering free parking as one of the benefits. Public reaction was mostly positive, recognizing the need to regulate the growing number of cars. Some objections were raised on the mistaken belief that the Common is 'public' and therefore they had a right to park their cars there. Some 300 people registered for Membership during the first year of operation.

**Memorial Programme.** All spaces on the first Memorial Wall, round the prominent Single Beech Tree, have now been filled with plaques. After many delays, the second Wall on the southern boundary of the Common was completed and we were able to start accepting plaques in the spring of 2024.

**Halifax Memorial.** The Trust worked closely with the local RAF Association Branch to plan a dedication ceremony of the Memorial to the crew of a Halifax bomber which crashed on the escarpment in August 1944.

**Social Media & Communications.** Our Facebook page now has over 4500 followers, which generally brings good engagement with our posts. We make use of other local Facebook Groups to push out high importance news to reach an even larger (targeted) audience. Instagram followers also continue to grow, and currently stand at 1300. X (Twitter) is used less often but we keep the account open mostly to keep abreast of wildlife news. We still produce a seasonal e-newsletter and contribute to local newsletters in Southam and Woodmancote.

**Media.** During this period, the Common hosted the Ramble Hub for the annual BBC Countryfile Children in Need appeal and filming of racehorse images projected on to the cliffs of the escarpment to promote the 100<sup>th</sup> anniversary of the Cheltenham Golf Cup.

## Financial Review

The Trustees met regularly to consider the Charity's activities in order to ensure that it was properly meeting its stated objectives and to consider ways in which it could improve its governance and outputs.

## Funding

The principal sources of funding for the Charity for this period were:

- The Countryside Stewardship (CS) Agreement with Natural England, which came into effect on 1 January 2017 for a 10-year period. This scheme is expected to be carried forward in some form into the Environmental Land Management Scheme (ELMS).
- The Basic Payment Scheme (BPS) from the Rural Payments Agency. Payments are now tapering: this year's was reduced to 65% of the 2021 baseline amount and will fall to 50% for 2024. BPS has now been replaced by Delinked Payments at the same rates; these do not require the holding of Entitlements.
- Licence fees from the Cotswold Hub Company for use of the Common for the golf course.
- Donations from individuals and organizations, including those made under the Memorial Programme and Membership of the Trust.

The total incoming resources to the Trust amounted to £138,808. Total expenditure amounted to £152,711. The value of investments held by the Trust increased by £36,014, raising the Charity's total assets by £22,111.

## Reserves

The Charity's reserves comprise net current assets (excluding restricted or designated funds) plus investment assets. The reserves are set at a level that will cover the costs of the Charity for at least three years in order to continue its charitable and conservation activities should income fall short of expectations.

The balance regarded as free reserves at 31 March 2024 was £388,031. In addition, the Charity held £155,000 in designated funds, set up to cover expenditure that will not be covered by anticipated income over the next 3 years; a further £60,830 is tied up in tangible fixed assets and livestock.

The primary purpose of the Charity is conservation which, by its very nature, is undertaken with a long-term view. Consequently, reserves need to be able to support activities into the medium term, in order to allow for any plans to be adjusted.

The level of reserves takes account of anticipated future income and its volatility, the environment, the risks faced by the Charity and the levels of known liabilities. The reserves are intended to provide for contingencies, to absorb setbacks, to mitigate risks and to be able to take advantage of change and opportunities. Reserves enable the Trust to fund unexpected expenditure or shortfalls in income, support working capital requirements and meet its liabilities as they fall due, as well as to underpin achievement of its plans and budgets.

The Trustees consider the financial position at 31 March 2024 to be sound.

## Risk Management

The Trust maintains a risk register, which is reviewed regularly by the Board and Executive group. Mitigations are in place against the major risks. Our overall risk profile has improved, although we still carry significant risks on staffing and funding, where there is little scope for mitigation.

**Staffing.** The very small size of the Charity's core Workforce (amounting to 3.25 full time equivalent posts) means that it is critically dependent on a few key individuals. The Trustees continue to explore measures to address this risk.

**Finance.** The following financial risks have been identified:

- **Grants.** There is much uncertainty at a national level as to the size of payments under ELMS, now being rolled out to farmers in phases. The greater number of stakeholders involved in managing common land adds complexity. The Trustees anticipate a likely fall in grant income in the coming years, although to what extent is unknown.
- **Golf Course Income.** While the long term licence agreement for playing golf on the Common was a major step forward in securing a stable long-term income, there remains a small risk that the operators will exercise a break clause during the next few years if they cannot obtain planning permission to develop the clubhouse site in a way that would be financially viable.

**Health & Safety.** As noted above, further progress has been made to embed a comprehensive H&S system, with risk assessments for standard tasks and a robust monitor and review process to ensure that the objectives set out in the top-level H&S policy are being met in practice.

**Data Protection.** Although the Trust holds only a minimal amount of personal information, rarely extending beyond individuals' contact details, Trustees are conscious of the requirements of GDPR and have appropriate safeguards in place. The wider issues of integrity and availability of information have been addressed through the use of cloud storage and careful control of access permissions.

## Trustees' Responsibilities in relation to the Financial Statements

The Charity's Trustees are responsible for preparing a trustees' annual report and 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 requires the Charity's Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable 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.

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the charities governing document. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 12 November 2024 and signed on their behalf by:

*P A Robson*

Colonel (Retired) P A Robson  
Chairman

## Independent Examiner's Report to the Trustees

I report on the accounts of Cleeve Common Trust for the year ended 31 March 2024, which are set out on pages 11 to 17.

### Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act.
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's Statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention, which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

*D Lillywhite*

David Lillywhite  
Brunswick Business Services  
9 Carrol Grove  
Springbank  
Cheltenham  
GL51 0PP

## Statement of Financial Activities for the year ended 31 March 2024

	Note	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2024	Total 2023
<b>Incoming Resources</b>						
Donations		9,181	-	-	9,181	10,260
Charitable activities	2	125,541	-	-	125,541	162,327
Bank interest received		2,971	-	-	2,971	670
Other income	3	1,115	-	-	1,115	169
		<u>£138,808</u>	<u>-</u>	<u>-</u>	<u>£138,808</u>	<u>£173,426</u>
<b>Resources Expended</b>						
Charitable activities	4	138,865	-	-	138,865	165,613
Charity management	5	13,846	-	-	13,846	13,257
		<u>£152,711</u>	<u>-</u>	<u>-</u>	<u>£152,711</u>	<u>£178,870</u>
<b>Net expended resources</b>		(13,903)	-	-	(13,903)	(5,444)
Gains/(losses) on investments		36,014	-	-	36,014	(2,854)
Transfer between funds		(265)	-	265	-	-
Total funds brought forward		<u>427,015</u>	<u>-</u>	<u>154,735</u>	<u>581,750</u>	<u>590,048</u>
<b>Total funds carried forward</b>		<u>£448,861</u>	<u>-</u>	<u>£155,000</u>	<u>£603,861</u>	<u>£581,750</u>

## Balance Sheet 31 March 2024

	Note	2024	2023
<b>Fixed assets</b>			
Tangible assets	6	43,348	56,314
Investments	7	403,376	367,676
		446,724	423,990
<b>Current assets</b>			
Livestock		17,482	14,900
Debtors	8	4,351	18,316
Cash at bank and in hand:			
Current account		28,015	7,983
Deposit accounts		113,191	117,220
Cash		34	41
		163,073	158,460
<b>Current liabilities</b>			
Creditors due within one year	9	5,936	700
		157,137	157,760
<b>Net current assets</b>			
		£603,861	£581,750
<b>Represented by:</b>			
Restricted funds		-	-
Unrestricted funds	10	603,861	581,750
		£603,861	£581,750
<b>Net Funds</b>			
		£603,861	£581,750

Approved by the trustees on 12 November 2024 and signed on their behalf by:

*P A Robson*

Colonel (Retired) P A Robson  
Chairman

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## Notes to the Accounts for the year ended 31 March 2024

### 1 Accounting Policies

**Basis of Accounting.** The accounts have been prepared under the historical cost convention and in accordance with the provisions of the Statement of Recommended Practice (FRS 102) - Accounting and Reporting by Charities, the Charities Act and relevant accounting standards.

**Change in Basis of Accounting.** There has been no change to the accounting policies since last year.

**Changes to Previous Accounts.** No changes have been made to accounts for previous years.

**Tangible Fixed Assets for use by Charity.** These are capitalised if they can be used for more than one year and are shown on the balance sheet at cost less depreciation. Depreciation is calculated to write off the cost of the fixed assets on a reducing balance basis at the rate of 25% per annum.

**Listed Investments.** Listed Investments are shown on the balance sheet at their mid-market value.

**Livestock.** Livestock are valued at the lower of cost or net realisable value.

**Recognition of Incoming Resources.** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related Expenditure.** Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and Donations.** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Investment Income.** Investment income is included in the SoFA when receivable.

**Liability Recognition.** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

## Notes to the Accounts (continued)

<b>2 Income from charitable activities</b>	<b>2024</b>	<b>2023</b>
Rural Payments Agency grants	82,449	85,378
Other grants	100	43,463
Golf course licence	27,000	26,000
Membership	8,389	-
Gift aid	1,592	571
Media licences	400	550
Hacking licences	2,364	2,650
Dog walking licences	1,309	1,020
Sale of livestock	1,433	2,055
Events	505	640
	£125,541	£162,327
 <b>3 Other income</b>		
Compensation	1,000	-
Wayleaves	53	53
Miscellaneous	62	116
	£1,115	£169
 <b>4 Expenditure on charitable activities</b>		
Rangers' fees	56,675	50,896
Conservation consultancy fees	15,940	13,364
Education consultancy fees	10,103	8,810
Specialist consultancy	900	600
Clerk's fees	7,729	7,020
Livestock costs	3,504	5,976
General maintenance	2,737	3,856
Fencing	6,117	10,609
Infrastructure	598	5,144
Memorial wall	4,598	11,265
Warden's Wood project	-	14,010
Scrub Clearance	960	-
Electricity	773	688
Water	1,560	553
Vehicle fuel	4,459	5,813
Other vehicle expenses	6,749	5,690
Signage and education materials	967	1,670
Training	-	835
Depreciation of tangible fixed assets	14,444	18,778
Loss on disposal of tangible fixed assets	52	36
	£138,865	£165,613

## Notes to the Accounts (continued)

5 <b>Expenditure on charity management</b>	<b>2024</b>	<b>2023</b>
Clerk's fees	8,626	7,020
Office rent	793	1,586
Insurance	1,306	1,260
IT, telephone and office consumables	820	940
Accountancy fees	700	700
Other professional fees	-	622
Sundry expenses	1,601	1,129
	£13,846	£13,257

6 <b>Tangible fixed assets</b>	<b>Vehicles and equipment</b>
<b>Cost</b>	
At 1 April 2023	164,641
Additions	1,530
Disposals	(4,335)
	£161,836
At 31 March 2024	£161,836
<b>Depreciation</b>	
At 1 April 2023	108,327
Charge for the year	14,444
Eliminated on disposals	(4,283)
	£118,488
At 31 March 2024	£118,488
<b>Net book value</b>	
At 1 April 2023	£56,314
	£43,348
At 31 March 2024	£43,348

## Notes to the Accounts (continued)

<b>7 Investments</b>	<b>Listed Investments</b>	<b>Unlisted Investments</b>	<b>Total</b>
Valuation at 1 April 2023	359,604	8,072	367,676
Disposal proceeds	-	(314)	(314)
Gains/(losses)	43,772	(7,758)	36,014
	<hr/>	<hr/>	<hr/>
Valuation at 31 March 2024	£403,376	-	£403,376
	<hr/>	<hr/>	<hr/>

Unlisted Investments comprised a holding of Defra Entitlements which were required to claim Basic Payment Scheme grants. The scheme has now closed, consequently the Entitlements no longer have any value and have therefore been written off.

Listed Investments comprise a holding of 1,569 Accumulation Units in the COIF Charities Investment Fund managed by CCLA Fund Managers Ltd. The value of the holding is calculated from the mid market value at 31 March 2024

<b>8 Debtors</b>	<b>2024</b>	<b>2023</b>
Trade debtors	2,759	3,676
Other debtors	1,592	14,640
	<hr/>	<hr/>
	£4,351	£18,316
	<hr/>	<hr/>

<b>9 Creditors due within one year</b>		
Trade creditors	5,236	11,962
Accruals	700	700
	<hr/>	<hr/>
	£5,936	£12,662
	<hr/>	<hr/>

## Notes to the Accounts (continued)

### 10 Unrestricted funds

	Balance 1 April 2023	Income	Expenditure	Gains on Investments	Transfers	Balance 31 March 2024
General unrestricted funds	427,015	138,808	(152,711)	36,014	(265)	448,861
Designated funds	154,735	-	-	-	265	155,000
	<u>£581,750</u>	<u>£138,808</u>	<u>£(152,711)</u>	<u>£36,014</u>	<u>-</u>	<u>£603,861</u>

### Designated funds

The Trustees have designated funds of £155,000 at the year end for various expenditure that they anticipate will not be covered by expected income in the near future:

Capital equipment replacement	97,000
Conservation projects	18,000
Infrastructure projects	20,000
Governance review	20,000
	<u>£155,000</u>

### 11 Transactions with trustees

The trustees received no remuneration or payment of expenses.

### 12 Fees for examination of the accounts

	2024	2023
Independent examiner's fees for reporting on the accounts	£625	£625
Other fees paid to the independent examiner	£75	£75

[ End of Report ]

**CHARITABLE PURPOSES IN CONNECTION WITH CLEEVE HILL COMMON**

England & Wales - Charity number 900131

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# Accounts

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## **Cleeve Common Trust**

Charitable Purposes in Connection with Cleeve Hill Common

Charity No. 900131

### **Report and Financial Statements for the period 1 April 2022 to 31 March 2023**

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## **Trustees Report for the period 1 April 2022 to 31 March 2023**

The Trustees present their report and financial statements for the Charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

### **Reference and Administrative Details**

#### **Trustees**

The Trustees who served during the year and up to the date of this report are:

Colonel (Retired) Philip A Robson (Chair)

Cllr Cheryl Agg – resigned 19 October 2022

Mrs Keja Berliner – resigned 25 July 2022

Ms Carli Burke – appointed 19 August 2022, resigned 18 August 2023

Cllr Elizabeth Chapman – appointed 12 July 2022, resigned 26 May 2023

Mrs Marilyn Harris – appointed 18 August 2023

Mr Chas Howes (Vice Chair)

Mrs Sylvia Hughes

Mr Adrian Jowitt – resigned 31 August 2023

Ms Karen Licence – resigned 25 August 2023

Ms Bryony Paul – appointed 6 September 2023

Mr Alan Robinson

Mr Louis Savage – appointed 15 July 2022

Mr Robert Stayt – appointed 29 June 2023

Mr Robert Torrington – appointed 25 August 2023

Miss Sarah West

Mr Simon Wheeler

Dr David Willingham

#### **Clerk**

Mr Michael Bates

#### **Advisers**

Mr Peter Lightfoot

Mr Robert East – resigned 18 May 2023

Cllr Cheryl Agg – appointed 18 July 2023

#### **Principal Office**

Parish Office, Church Road, Bishops Cleeve, Cheltenham, GL52 8LR

#### **Independent Examiners**

Brunswick Business Services, 9 Carrol Grove, Springbank, Cheltenham, GL51 0PP

## Bankers

Lloyds Bank plc, 130 High Street, Cheltenham, GL50 1EG

## Solicitors

Christopher Davidson Solicitors LLP, 2-3 Oriel Terrace, Oriel Road, Cheltenham, GL50 1XP

## Structure, Governance and Management

The body of Conservators which manages Cleeve Common was established by Act of Parliament, The Commons Regulation (Cleeve) Provisional Order Confirmation Act (1890). The Charity, Charitable Purposes in Connection with Cleeve Hill Common (No, 900131), is an unincorporated association registered on 14 September 1989, which took the Act as its governing document. The working name of the Charity was changed to Cleeve Common Trust in June 2017.

All trustees are appointed by local Borough and Parish Councils in accordance with the 1890 Act with the exception of Col (Retired) P A Robson, who has a place on the Board of Trustees by virtue of being a Lord of the Manor<sup>1</sup>, and Mr A Jowitt, who is the representative of a Lord of the Manor. Mr Jowitt was replaced by Ms B Paul after the end of this reporting period. In addition, the Board co-opts advisers (Mr R East and Mr P Lightfoot), who are not trustees of the Charity. Mr East was also replaced after the end of this reporting period, by Cllr Agg.

The Trust contracts with a clerk, a ranger service, a conservation officer and a community engagement officer in order to deliver its activities and maintains an office in the Bishops Cleeve Community Centre. The Clerk administers the Charity on behalf of the Trust and liaises with official bodies, local residents, councillors, landowners, farmers and users of the Common.

## Objectives

The objectives of the Charity are:

- Management of Cleeve Common in accordance with the Commons Regulation (Cleeve) Provisional Confirmation Order Act 1890.
- Conservation of Cleeve Common's unimproved limestone grassland and other habitats.
- Facilitation and management of outdoor recreation on Cleeve Common.
- Provision of education on the natural habitat.

## Activities

**Public Benefit.** When planning activities for the year the Trustees have considered the Charity Commission's guidance on public benefit.

**Land Management.** The Trust facilitates the use of the Common by commoners with grazing rights on the 1965 Register of Common Land for register Unit CL20. It also manages Unit CL293 on which there are no grazing rights.

**Conservation.** The Trust has undertaken conservation in accordance with its agreement with Natural England to preserve the natural environment of the Common, so that future generations will enjoy at

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<sup>1</sup> There are Lords of the Manor for Southam and Bishop's Cleeve.

least the same sense of space and tranquillity, with the diversity of plant and animal life, as do today's visitors. These activities have included:

- Grazing of the grassland by sheep and cattle.
- Scrub and woodland management.
- Conservation of the flora and fauna.
- Maintenance of the archaeological and geological features.

**Outdoor Recreation.** The Trust seeks to promote physical health and mental well-being by enabling recreational use of the Common by myriad users including walkers, runners, cyclists, horse riders, dog walkers, golfers and kite flyers. Visitor numbers remain higher than pre-pandemic levels, suggesting that the benefits of outdoor recreation, brought to the fore during the pandemic, continue to be valued.

The Trust also facilitates use of the Common for organised events including walking, running, cycling orienteering and horse-riding. Many of these raise money for other charities. The Common is a favoured location for activities by local schools, youth groups and other not for profit organisations.

**Education.** The Trust was able to mount a nearly full programme of events for families and adult groups on the Common, all of which were well-supported. We hosted several visits by school year groups and provided educational input to one of these.

**Commercial.** The following commercial activities have taken place:

- **Golf Course.** Cotswold Hub Company, the owners of the Golf Club, continue to improve the standard of the course and organised several high-profile events. The golf licence fee of £26,000 is a major contributor to the Trust's income.
- **Filming.** The Trust licenses use of the Common for commercial video and still photo-shoots. Six small-scale events, including one for ITV Racing, brought an income of £550.
- **Hacking Licences.** The Trust licences horse riders to use areas of the Common that are not public rights of way. The demand for licences fell back from the peaks seen during the pandemic: 93 licences were issued, generating an income of £2,650.
- **Professional Dog Walking.** The Trust issued 11 licences to professional walkers, resulting in income of £1,020.
- **Assistance to Butterfly Conservation.** The Trust decided to discontinue the practice of loaning the cattle to Butterfly Conservation, as they are needed to keep up grazing pressure on the Common itself, especially during the important autumn months. Income from this activity has therefore ceased.

**Contribution of Volunteers.** Volunteers have contributed to the work of the Charity in several ways:

- **Work Parties.** Monthly volunteer work parties, under the direction of the Conservation Officer, are now a regular feature and provide valuable practical support, particularly in clearance of scrub from areas that cannot be accessed with machinery and tasks such as replacing gates.
- **Grassland Monitoring Volunteers.** Monitoring volunteers were able to support the Conservation Officer in carrying out grassland condition assessment.
- **Events Volunteers.** Event volunteers supported the Community Engagement Officer in delivery of family events throughout the year.

- **Voluntary Wardens.** Volunteer wardens continued to visit the Common regularly to assist the rangers by checking livestock and boundaries, picking up litter, reporting antisocial activities and engaging with visitors.

## Achievements and Performance

### Management

**Ranger Service.** The Charity's ranger service has provided 7 day a week cover in order to: manage livestock; carry out conservation and maintenance on the Common; and engage with visitors. During the year, the rangers responded to a number of emergencies involving members of the public; and they maintained a sound working relationship with the police and other emergency services to provide local knowledge and on-the-spot assistance.

**Health & Safety.** A full H&S audit carried out this year found that procedures are generally satisfactory but there is a lack of documentation to support this; remedial action is in place. Earlier work identified lone working as one of the most significant safety risks for our Rangers. In mitigation, the Trust has subscribed to an emergency alerting service via an app on the Ranger phone, and introduced a buddy system, for occasions when two or more people are working on the Common, but in different places.

**Grazing Rights.** The Trust supports the traditional rights of commoners to graze stock on the Common by ensuring that the land is securely fenced and by monitoring sheep and lambs for signs of illness or injury. A long section of fence line at the back of the Common was replaced in a collaborative project with the neighbouring farm. The Trust has renewed existing licences for grazing rights that are not in use by commoners.

**Equipment.** The Trust made two successful bids to Defra's Farming in Protected Landscapes (FiPL) scheme to enable the purchase of equipment to help with grassland and scrub management: a pedestrian flail mower with grass collecting attachment, a heavy-duty forestry flail and a water bowser. Funding from Cotswolds National Landscape's Access for All scheme supported the purchase of hand tools for our volunteer team.

**Designation of Nature Zone.** The Trust has designated the more remote areas of the Common as a Nature Zone. The primary consideration in this area will be conservation of wildlife, habitats and the sense of wilderness, which will take precedence over providing facilities for visitors. In particular, man-made infrastructure such as seats and bins will be avoided wherever possible.

**Natural Flood Management.** Gloucestershire Wildlife Trust led on a project to reduce the amount of surface water runoff and soil erosion from the Common by installing some low-key interventions such as grips and humps to divert water from the tracks onto the grass where it would soak away. The project has made a visible difference to the amount of water running down the tracks during heavy rain.

**National Grid 'Going Underground' visual Impact Provision in the Cotswolds.** National Grid are developing plans to remove up to 20 pylons and around 7 kilometres of overhead high-voltage line from the landscape, replacing it with electricity cables buried underground. The aim is to transform views along the Cotswold Way National Trail, as well as those from Belas Knap, the Winchcombe Way and Cleeve Common. The route crosses a narrow part of the Common. The Trust has been working with National Grid to address access and conservation issues arising from this major project.

## Conservation

**Management Plan.** A new management plan was produced documenting proposed conservation management for the period 2023-2028.

**Countryside Stewardship Agreement.** The Trust continued to deliver its obligations under its Higher Tier Countryside Stewardship Agreement. The results from the grassland monitoring show that the Common is still under-grazed in places when measured against the indicators of success.

### Cattle.

- The Trust's herd of cattle stood at 22 Belted Galloways for most of the reporting period. The herd retained TB-free status throughout. The cattle were on the Common for the whole year, as the previous annual move to the Butterfly Conservation Reserve had been discontinued to maximise the grazing on the Common during the important autumn months. The Trust was able to facilitate the provision of an alternative grazer for the butterfly reserve.
- The first full year of the NoFence system of GPS-based virtual paddocks has been a great success and the cattle were able to graze the front of the Common above the Rising Sun Hotel for the first time in many years. Visitors have appreciated the cessation of electric-fenced paddocks and the Rangers have saved time searching for the cattle as they are easily located with the GPS.

**Sheep.** The Rangers provided support to three commoners who exercised their rights to graze sheep on the Common and two local farmers who were invited to turn out sheep on the Common to boost grazing numbers. During the grazing season from April to November sheep numbers were variable, peaking at around 1,100 in late summer. Regrettably, it was a bad year for dog attacks on sheep: 5 were killed and another 9 seriously injured. The Fire Service was called to the rescue of 2 young sheep which were stranded on a ledge halfway up the escarpment cliff face.

**Heathland Management.** Grazing and gorse cutting were carried out in the heathland parts of the Common in line with the Countryside Stewardship Agreement.

**Scrub Management.** The Rangers, a contractor and volunteers undertook scrub clearance during the winter in line with the Countryside Stewardship Agreement. Follow-up work was done on previously cut areas to help them return to grassland.

### Flora and Fauna.

- Surveys for the critically endangered red hemp-nettle showed that 2022 was a much better year than 2021 with most colonies recovering from the previous year's low.
- Bryophyte surveys focussed on refining the survey methodology for two rare species which have been the subject of translocation work in previous years.
- Surveys of reptiles continued, particularly the adder, for which Cleeve Common is an important stronghold. Adder numbers have declined nationally but at present there is no evidence to suggest that the population on the Common is falling.
- Bird surveys by a local volunteer recorder showed a welcome resurgence of whitethroat and stonechat which became very scarce a few years ago. Local birders were treated to a rare visit by a group of dotterel on both spring and autumn passage, as well as the more regular ring ouzels and wheatears.

## Community Engagement

**Wardens' Wood Project.** The Trust was successful in an application for substantial funding from the Defra FiPL grant scheme. This enabled work to improve accessibility in Wardens' Wood, an area at the far south-eastern end of the Common. The car park surface was in a poor state of repair with inadequate drainage causing large puddles at the entrance. This was renovated and the entrance to the wood widened and levelled. A new interpretation board was designed and installed to help visitors orientate themselves. A waymarked route helped visitors navigate the woods, which are especially attractive in the bluebell season, with a new bench to create an additional rest point. The funding also provided a bespoke timber frame which can be converted into an events shelter, allowing a dry space year-round. Finally, a new barrier into Wardens' Wood from the main Common was installed to provide easier access for the Rangers to maintain the rides.

**Car Park Charges.** In the autumn the Cotswold Hub Company shared their plans to introduce car parking charges for non-patrons using their car park. The Trust decided to join this scheme, in order to avoid gridlock at the narrow entrance to the small Quarry car park on the Common, with consequent risk to visitors on foot, cycle or horseback. A membership scheme, to include a 12 month parking permit, will be offered for regular users of the Common. The charging regime came into effect in July 2023.

**Defibrillator.** A public access defibrillator (AED) has been installed at the Cotswold Hub. Public Hearts Cheltenham donated the device, with an external cabinet funded through Gloucestershire County Council's 'Build Back Better' scheme. This is the only public defibrillator in the area.

**Memorial Programme.** A second Cotswold stone memorial wall has been constructed but requires time to settle before coping stones to carry the plaques can be fitted. Meanwhile, spaces on the lower tier of the existing wall have been used for additional plaques.

**Social Media.** Facebook remains the primary means of communicating with our online audience. Posts are well engaged with and often shared on local Facebook groups and pages. Our audience on Facebook and Instagram continues to grow. Activity levels on Twitter have declined since Twitter was renamed X, though it remains the best place to find wildlife news posted by local naturalists. Our eNews is sent out seasonally and now has a mailing list of over 400 people, most of whom open it. It is a useful way to send out more targeted news and to reach people who do not use social media.

**Platinum Jubilee.** The Common hosted a Beacon as part of the late Queen's Platinum Jubilee celebrations in June. An estimated 200 people attended the event, on a fine and mild evening.

**Halifax Memorial.** A memorial stone has been erected with a plaque to commemorate the crew of a Halifax bomber aircraft which crashed on the escarpment in August 1944, while returning to base overnight. Tragically all 7 members of the mixed Canadian/British crew lost their lives. An unveiling ceremony was conducted in December; a larger commemoration event is planned for August 2024, the 80<sup>th</sup> anniversary of the incident.

## Financial Review

The Trustees met regularly to consider the Charity's activities in order to ensure that it was properly meeting its stated objectives and to consider ways in which it could improve its governance and outputs.

## Funding

The principal sources of funding for the Charity for this period were:

- The Countryside Stewardship (CS) Agreement with Natural England, which came into effect on 1 January 2017 for a 10-year period. This scheme is expected to be carried forward in some form into the new Environmental Land Management Scheme (ELMS).
- The Basic Payment Scheme (BPS) from the Rural Payments Agency. Payments are now tapering: this year's was reduced to 80% of the 2021 baseline; next year it will decline to 65%.
- Licence fees from the Cotswold Hub Company for use of the Common for the golf course.
- Donations from individuals and organizations, including those made under the Memorial Programme.

The total incoming resources to the Trust amounted to £173,426. This was higher than usual, owing to one-off capital grants of £43,426, mostly secured under the Defra FiPL programme referred to previously. However, these grants did not cover the full cost of the projects and purchases, hence expenditure was also greater than usual at £178,870. The Trustees nevertheless consider the financial position as at 31 March 2023 to be sound.

## Reserves

The Charity's reserves comprise net current assets (excluding restricted or designated funds) plus investment assets. The reserves are set at a level that will cover the costs of the Charity for at least three years in order to continue its charitable and conservation activities should income fall short of expectations.

The balance regarded as free reserves as at 31 March 2023 was £355,601. In addition, the Charity held £154,735 in designated funds, set up to cover expenditure that will not be covered by anticipated income over the next 3 years; a further £71,214 is tied up in tangible fixed assets and livestock.

The primary purpose of the Charity is conservation which, by its very nature, is undertaken with a long-term view. Consequently, reserves need to be able to support activities into the medium term, in order to allow for any plans to be adjusted.

The level of reserves takes account of anticipated future income and its volatility, the environment, the risks faced by the Charity and the levels of known liabilities. The reserves are intended to provide for contingencies, to absorb setbacks, to mitigate risks and to be able to take advantage of change and opportunities. Reserves enable the Trust to fund unexpected expenditure or shortfalls in income, support working capital requirements and meet its liabilities as they fall due, as well as to underpin achievement of its plans and budgets.

## Risk Management

The Trust maintains a risk register, which is reviewed regularly by the Board and Executive group. Mitigations are in place against the major risks. Our overall risk profile has improved, although we still carry significant risks on funding and staffing, where there is little scope for mitigation.

**Finance.** The following financial risks have been identified:

- **Grants.** There is much uncertainty at a national level as to the size of payments under ELMS, now being rolled out to farmers in phases. The greater number of stakeholders involved in managing common land adds complexity. The Trustees anticipate a likely fall in grant income in the coming years, although to what extent is unknown.
- **Golf Course Income.** While the long term licence agreement for playing golf on the Common was a major step forward in securing a stable long-term income, there remains a small risk that the operators will exercise a break clause during the next few years if they cannot obtain planning permission to develop the clubhouse site in a way that would be financially viable.

**Staffing.** The very small size of the Charity's core Workforce (amounting to 3.25 full time equivalent posts) means that it is critically dependent on a few key individuals. The Trustees continue to explore options to address this risk. At the operational level, the business continuity plan developed for the COVID pandemic can be applied in other short-staffing eventualities.

**Health & Safety.** As noted above, further progress has been made to develop a comprehensive H&S system, with risk assessments for standard tasks and a robust monitor and review process to ensure that the objectives set out in the top-level H&S policy are being met in practice.

**Data Protection.** Although the Trust holds only a minimal amount of personal information, rarely extending beyond individuals' contact details, Trustees are conscious of the requirements of GDPR and have appropriate safeguards in place. The wider issues of integrity and availability of information have been addressed through the use of cloud storage and careful control of access permissions.

## **Trustees' Responsibilities in relation to the Financial Statements**

The Charity's Trustees are responsible for preparing a trustees' annual report and 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 requires the Charity's Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable 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.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the charities governing document. They are also responsible for

safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 21 November 2023 and signed on their behalf by:

*P A Robson*

Colonel (Retired) P A Robson  
Chairman

## Independent Examiner's Report to the Trustees

I report on the accounts of Cleeve Common Trust for the year ended 31 March 2023, which are set out on pages 12 to 18.

### Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act.
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's Statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention, which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

*D Lillywhite*

David Lillywhite  
Brunswick Business Services  
9 Carrol Grove  
Springbank  
Cheltenham  
GL51 0PP

## Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2023	Total 2022
<b>Incoming Resources</b>						
Donations		10,831	-	-	10,831	6,392
Charitable activities	2	161,756	-	-	161,756	126,713
Bank interest received		670	-	-	670	1,618
Other income	3	169	-	-	169	236
		£173,426	-	-	£173,426	£134,959
<b>Resources Expended</b>						
Charitable activities	4	141,445	-	24,168	165,613	133,593
Charity management	5	13,257	-	-	13,257	12,498
		£154,702	-	£24,168	£178,870	£146,091
<b>Net incoming/(expended) resources</b>						
		18,724	-	(24,168)	(5,444)	(11,132)
(Losses)/gains on Investments		(2,854)	-	-	(2,854)	31,474
Transfer between funds		(29,903)	-	29,903	-	-
Total funds brought forward		441,048	-	149,000	590,048	569,706
<b>Total funds carried forward</b>						
		£427,015	-	£154,735	£581,750	£590,048

## Balance Sheet 31 March 2023

	Note	2023	2022
<b>Fixed assets</b>			
Tangible assets	6	56,314	32,501
Investments	7	367,676	320,530
		423,990	353,031
<b>Current assets</b>			
Livestock		14,900	13,990
Debtors	8	18,316	5,327
Cash at bank and in hand:			
Current account		7,983	33,759
Deposit accounts		117,220	196,550
Cash		41	53
		158,460	249,679
<b>Current liabilities</b>			
Creditors due within one year	9	700	12,662
		157,760	237,017
<b>Total assets less current liabilities</b>		<b>£581,750</b>	<b>£590,048</b>
<b>Represented by:</b>			
Restricted funds		-	-
Unrestricted funds	10	581,750	590,048
		<b>£581,750</b>	<b>£590,048</b>

Approved by the trustees on 21 November 2023 and signed on their behalf by:

*P A Robson*

Colonel (Retired) P A Robson

## Notes to the Accounts for the year ended 31 March 2023

### 1 Accounting Policies

**Basis of Accounting.** The accounts have been prepared under the historical cost convention and in accordance with the provisions of the Statement of Recommended Practice (FRS 102) - Accounting and Reporting by Charities, the Charities Act and relevant accounting standards.

**Change in Basis of Accounting.** There has been no change to the accounting policies since last year.

**Changes to Previous Accounts.** No changes have been made to accounts for previous years.

**Tangible Fixed Assets for use by Charity.** These are capitalised if they can be used for more than one year and are shown on the balance sheet at cost less depreciation. Depreciation is calculated to write off the cost of the fixed assets on a reducing balance basis at the rate of 25% per annum.

**Listed Investments.** Listed Investments are shown on the balance sheet at their mid-market value.

**Unlisted Investments.** Unlisted Investments are shown on the balance sheet at their estimated market value.

**Livestock.** Livestock are valued at the lower of cost or net realisable value.

**Recognition of Incoming Resources.** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related Expenditure.** Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and Donations.** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Investment Income.** Investment income is included in the SoFA when receivable.

**Liability Recognition.** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

## Notes to the Accounts (continued)

<b>2 Income from charitable activities</b>	<b>2023</b>	<b>2022</b>
Rural Payments Agency grants	85,378	88,283
Other grants	43,463	4,158
Golf course licence	26,000	25,000
Media licences	550	1,250
Hacking licences	2,650	3,420
Dog walking licences	1,020	1,110
Grazing	-	3,000
Sale of livestock	2,055	-
Events	640	492
	£161,756	£126,713
<b>3 Other income</b>		
Wayleaves	53	53
Miscellaneous	116	183
	£169	£236
<b>4 Expenditure on charitable activities</b>		
Rangers' fees	50,896	49,380
Conservation consultancy fees	13,364	14,995
Education consultancy fees	8,810	8,450
Specialist consultancy	600	2,700
Clerk's fees	7,020	7,605
Livestock costs	5,976	5,627
General maintenance	3,856	2,848
Fencing	10,609	5,854
Infrastructure	5,144	9,870
Memorial wall	11,265	-
Warden's Wood project	14,010	-
Washpool project	-	500
Electricity	688	189
Water	553	546
Vehicle fuel	5,813	5,099
Other vehicle expenses	5,690	5,083
Signage and education materials	1,670	3,343
Training	835	276
Bad debts	-	235
Depreciation of tangible fixed assets	18,778	10,848
Loss on disposal of tangible fixed assets	36	145
	£165,613	£133,593

## Notes to the Accounts (continued)

<b>5 Expenditure on charity management</b>	<b>2023</b>	<b>2022</b>
Clerk's fees	7,020	7,492
Office rent	1,586	1,454
Insurance	1,260	1,195
IT, telephone and office consumables	940	873
Accountancy fees	700	700
Other professional fees	622	-
Sundry expenses	1,129	784
	£13,257	£12,498
<b>6 Tangible fixed assets</b>		<b>Vehicles and equipment</b>
<b>Cost</b>		
At 1 April 2022		123,948
Additions		42,627
Disposals		(1,934)
		£164,641
At 31 March 2023		£164,641
<b>Depreciation</b>		
At 1 April 2022		91,447
Charge for the year		18,778
Eliminated on disposals		(1,898)
		£108,327
At 31 March 2023		£108,327
<b>Net book value</b>		
At 1 April 2022		£32,501
At 31 March 2023		£56,314

## Notes to the Accounts (continued)

<b>7 Investments</b>	<b>Listed Investments</b>	<b>Unlisted Investments</b>	<b>Total</b>
Valuation at 1 April 2022	311,217	9,313	320,530
Additions	50,000	-	50,000
Losses	(1,613)	(1,241)	(2,854)
	<hr/>	<hr/>	<hr/>
Valuation at 31 March 2023	£359,604	£8,072	£367,676
	<hr/>	<hr/>	<hr/>

Unlisted Investments comprise a holding of Defra Entitlements, which are required to claim Basic Payment Scheme grants. The value of the claim for 2022 was £16,018.

The Charity holds 91 Entitlements bought as follows: 42 in 2015, 17 in 2017, 30 in 2018 and 2 in 2021. The value of the Entitlements is calculated from the estimated market value per Entitlement. The BPS scheme comes to an end on 31 December 2023, after which the Entitlements will have no value. Delinked Payments, tapering each year, will continue until 2027.

Listed Investments comprise a holding of 1,569 Accumulation Units in the COIF Charities Investment Fund managed by CCLA Fund Managers Ltd. The value of the holding is calculated from the mid-market value at 31 March 2023.

<b>8 Debtors</b>	<b>2023</b>	<b>2022</b>
Trade debtors	3,676	1,269
Other debtors	14,640	4,058
	<hr/>	<hr/>
	£18,316	£5,327
	<hr/>	<hr/>

### Creditors due within one

<b>9 year</b>		
Trade creditors	-	11,962
Accruals	700	700
	<hr/>	<hr/>
	£700	£12,662
	<hr/>	<hr/>

## Notes to the Accounts (continued)

10 Unrestricted funds	Balance at 1 April 2022	Income	Expenditure	Losses on Investments	Transfers
General unrestricted funds	441,048	173,426	(154,702)	(2,854)	(29,903)
Designated funds	149,000	-	(24,168)	-	29,903
	<u>£590,048</u>	<u>£173,426</u>	<u>£(178,870)</u>	<u>(2,854)</u>	<u>-</u>

### Designated funds

The Trustees have designated funds of £154,735 at the year end for various expenditure that they anticipate will not be covered by expected income in the near future:

- Capital equipment replacement
- Conservation projects
- Infrastructure projects
- Governance review

## 11 Transactions with trustees

The trustees received no remuneration or payment of expenses.

## 12 Fees for examination of the accounts

Independent examiner's fees for reporting on the accounts	£625
Other fees paid to the independent examiner	£75

(End of Report)

**CHARITABLE PURPOSES IN CONNECTION WITH CLEEVE HILL COMMON**

England & Wales - Charity number 900131

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# Accounts

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## **Cleeve Common Trust**

Charitable Purposes in Connection with Cleeve Hill Common

Charity No. 900131

### **Report and Financial Statements for the period 1 April 2021 to 31 March 2022**

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## **Trustees Report for the period 1 April 2021 to 31 March 2022**

The Trustees present their report and financial statements for the Charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

### **Reference and Administrative Details**

#### **Trustees**

The Trustees who served during the year and up to the date of this report are:

Colonel (Retired) P A Robson (Chair)  
Cllr C Agg – trusteeship shared with Miss S West  
Mrs K Berliner – appointed May 2021  
Mr C Howes (Vice Chair)  
Mrs S Hughes  
Mr A Jowitt  
Ms K Licence (Vice Chair)  
Mr A Robinson  
Mr R Stayt – resigned May 2021  
Miss S West – trusteeship shared with Cllr C Agg  
Mr S Wheeler  
Dr D Willingham

One seat each for Cheltenham Borough Council and Bishops Cleeve Parish Council remained vacant throughout the year.

#### **Clerk**

Mr M Bates

#### **Advisers**

Mr R East  
Mr P Lightfoot

#### **Principal Office**

Parish Office, Church Road, Bishops Cleeve, Cheltenham, GL52 8LR

#### **Independent Examiners**

Brunswick Business Services, 9 Carrol Grove, Springbank, Cheltenham, GL51 0PP

#### **Bankers**

Lloyds Bank plc, 130 High Street, Cheltenham, GL50 1EG

#### **Solicitors**

Christopher Davidson Solicitors LLP, 2-3 Oriel Terrace, Oriel Road, Cheltenham, GL50 1XP

## Structure, Governance and Management

The body of Conservators which manages Cleeve Common was established by Act of Parliament, The Commons Regulation (Cleeve) Provisional Order Confirmation Act (1890). The Charity, Charitable Purposes in Connection with Cleeve Hill Common (No, 900131), is an unincorporated association registered on 14 September 1989, which took the Act as its governing document. The working name of the Charity was changed to Cleeve Common Trust in June 2017.

All Trustees are appointed by local Borough and Parish Councils in accordance with the 1890 Act with the exception of Colonel (Retired) P A Robson, who has a place on the Board of Trustees by virtue of being a Lord of the Manor<sup>1</sup>, and Mr A Jowitt, who is the representative of a Lord of the Manor. In addition, the Board co-opts advisers (Mr R East and Mr P Lightfoot), who are not trustees of the Charity.

The Trust contracts with a clerk, a ranger service, a conservation officer and a community engagement officer in order to deliver its activities and maintains an office in the Bishops Cleeve Community Centre. The Clerk administers the Charity on behalf of the Trust and liaises with official bodies, local residents, councillors, landowners, farmers and users of the Common. This workforce has remained stable and reliable during a difficult year.

## Objectives

The objectives of the Charity are:

- Management of Cleeve Common in accordance with the Commons Regulation (Cleeve) Provisional Confirmation Order Act 1890.
- Conservation of Cleeve Common's unimproved limestone grassland and other habitats.
- Facilitation and management of outdoor recreation on Cleeve Common.
- Provision of education on the natural habitat.

## Activities

**Public Benefit.** When planning activities for the year the Trustees have considered the Charity Commission's guidance on public benefit.

**Management.** The Trust facilitates the use of the Common by commoners with grazing rights on the 1965 Register of Common Land for register Unit CL20. It also manages Unit CL293 on which there are no grazing rights.

**Conservation.** The Trust has undertaken conservation in accordance with its agreement with Natural England in order to preserve the natural environment of the Common, so that future generations will enjoy at least the same sense of space and tranquillity, with the diversity of plant and animal life, as do today's visitors. These activities have included:

- Grazing of the grassland.
- Scrub clearance.
- Conservation of the flora and fauna.
- Maintenance of the archaeological and geological features.

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<sup>1</sup> There are Lords of the Manor of both Southam and Bishop's Cleeve.

**Outdoor Recreation.**

- The Trust seeks to promote physical health and mental well-being by enabling recreational use of the Common by myriad users including walkers, runners, cyclists, horse riders, dog walkers, golfers and kite flyers. Visitor numbers remain higher than pre-pandemic levels, suggesting that the benefits of outdoor recreation brought to the fore during the pandemic, continue to be valued.
- The Trust also facilitates use of the Common for organised events including walking, running and cycling charity events, orienteering, horse-riding and keep-fit exercises. The Common is a favoured location for activities by local schools, youth groups and other not for profit organisations including voluntary rescue services.

**Education.** The Trust was able to mount a nearly full programme of events on the Common for both families and those without children. All of these were well-supported. Activities by local schools have however been slower to restart.

**Commercial.** The following commercial activities have taken place:

- **Golf Course.** The new owners of the Golf Club have greatly improved the standard of the course and raised its national – and indeed international - profile. The golf licence fee of £25,000 is a major contributor to the Trust's income.
- **Filming.** The Trust licenses use of the Common for commercial video and still photo-shoots. Five small-scale events, mostly fashion related, brought an income of £1,250.
- **Hacking Licences.** The Trust licences horse riders to use areas of the Common that are not public rights of way. The demand for licences continued at about twice the pre-pandemic rate: a record number of 110 licences was issued, generating an income of £3,420.
- **Professional Dog Walking.** The Trust issued 11 licences to professional walkers, resulting in £1100 income.
- **Assistance to Butterfly Conservation.** As In previous years, Butterfly Conservation requested loan of the cattle herd to graze the adjacent Prestbury Hill Reserve, which is part of the same SSSI as Cleeve Common. While the income of £3,000 is welcome and the Trust wishes to be supportive of another conservation group, it has been decided to discontinue the loan in future years as the cattle are needed on the Common itself. The herd is now smaller than in years past and it is important to keep up grazing pressure during the important autumn months.

**Contribution of Volunteers.** Volunteers have contributed to the work of the Charity in a number of ways:

- **Voluntary Wardens.** Volunteer wardens continued to visit the Common regularly to assist the rangers by checking livestock and boundaries, picking up litter, reporting antisocial activities and engaging with visitors.
- **Grassland Monitoring Volunteers.** Monitoring volunteers supported the Conservation Officer in carrying out the annual grassland condition assessment.
- **Events Volunteers.** These volunteers helped the Community Engagement Officer deliver family events throughout the year.

- **Work Parties.** Monthly volunteer work parties, under the direction of the Conservation Officer, were able to restart and numbers increased as the year progressed. They provide valuable support, particularly in clearance of scrub from areas that could not be accessed with machinery and tasks such as replacement of gates.

## Achievements and Performance

### General

The gradual lifting of restrictions under the Government COVID roadmap in the early months of the year meant that operation of the Charity could return to something like normal. Particularly welcome was the ability to restart volunteer working parties, run a full schedule of educational events and resume face-to-face meetings. Visitor numbers were down from the peaks seen in 2020, but the Common continues to be a more popular destination than in pre-pandemic years.

A strong working relationship with the new team at the Golf Club developed during the year, despite many changes in their staffing. Interaction between front line staff and Board members was streamlined and strengthened through appointment of a lead Board member for Operations.

### Management

**Ranger Service.** The Charity's ranger service has provided 7 day a week cover in order to: manage livestock; carry out conservation and maintenance on the Common; and engage with visitors. During the year, the rangers responded to a number of emergencies involving members of the public; and they maintained a sound working relationship with the police and other emergency services to provide local knowledge and on-the-spot assistance. Sadly, an extensive Police-led search for a missing person over several days in early 2022 concluded only when his body was found on the Common.

**Health & Safety.** Members of the Board and Workforce developed a comprehensive set of risk assessments for regular activities, along with more rigorous incident recording and follow-up procedures.

**Grazing Rights.** The Trust supports the traditional rights of commoners to graze stock on the Common by ensuring that the land is securely fenced and by monitoring sheep and lambs for signs of illness or injury. The Trust has renewed existing licences for grazing rights that are not in use by commoners.

**Boundaries.** The primary requirement is to maintain a secure perimeter to the Common to contain grazing animals, while facilitating access by the public on foot, wheelchair, cycle or horse. This year we replaced sections of difficult to access fencing, which necessitated a major effort clearing undergrowth. All bridleway entrances now have industry standard gates and a wheelchair accessible radar gate at one of the major entrances permits access to legitimate users but impedes illegal motorbikes.

**Parking.** Work on the main Quarry car park has levelled the surface and improved drainage, while new perimeter posts secure the car park boundary to prevent damage to surrounding grassland. A contracted service to release motorists who stay beyond lock-up time has removed the burden on Rangers to stay late and, all too often, face abuse for their trouble. New signage improves visitors' initial experience of the Common. Nevertheless, lack of parking continues to be a concern, a matter on which the Trust is working closely with the Golf Club owners.

**Illegal Access.** An illegally driven 4x4 vehicle caused extensive damage to one of the golf course greens, which was out of action for several months. Since then, ram-proof rising bollards have been

installed in an attempt to prevent repetition. These do not, however, prevent illegal motorbikes which continue to be a problem.

**Vehicles and Equipment.** Purchase of an all-terrain utility vehicle has improved Ranger access to parts of the Common which cannot be reached in the normal truck and aided the smooth running of events. Bearing in mind the susceptibility to theft of such vehicles, it is housed in a secure storage container in the Golf Club compound. Near the end of the year, swift action by members of the Workforce secured a 100% grant through the Farming in Protected Landscapes scheme to buy a Weed Wiper, which will greatly enhance our ability to treat thistles while minimizing the amount of herbicide used.

**Other achievements.** A demolition contractor was brought in to remove a disused and derelict equipment shed, which had been an eyesore for several decades.

## Conservation

**Countryside Stewardship Agreement.** The Trust continued to deliver its obligations under its Higher Tier Countryside Stewardship Agreement. The results from the grassland monitoring show that the Common is still under-grazed in places when measured against the indicators of success.

### Cattle.

- The Trust's herd of cattle stood at 21 Belted Galloways for most of the reporting period. The herd retained TB-free status throughout the period. The cattle were on the Common for most of the year with two months spent grazing the adjoining Butterfly Conservation Reserve.
- A major change to the way the cattle are managed on the Common was the adoption of NoFence grazing using GPS collars to allow grazing of "virtual" paddocks. The advantages of this system are that grazing can be targeted according to conservation need without the use of electric fences which are a nuisance to visitors and impossible to use in some areas due to the terrain or density of the footpath network. In previous years, the cattle have caused some damage to the golf course, but they can now be excluded from it whilst grazing adjacent conservation grassland. The Rangers can always see the location of the collars which saves time hunting for cattle amongst the gorse every day. After a few teething troubles, the system is now working very well, and we should start to see improvements in some areas that have previously been difficult to graze.

**Sheep.** The Rangers provided support to four commoners who exercised their rights to graze sheep on the Common and two local farmers who were invited to turn out sheep on the Common to boost grazing numbers. During the grazing season from April to November sheep numbers were variable, peaking at around 1,300 in late summer. Dog attacks on sheep still occurred on the Common but thankfully were lower this period, which could be as a result of improved signage.

**Heathland Management.** Grazing and gorse cutting were carried out in the heathland parts of the Common in line with the Countryside Stewardship Agreement.

**Scrub Management.** The Rangers, a contractor and volunteers undertook scrub clearance during the winter in line with the Countryside Stewardship Agreement. Follow-up work was done on previously cut areas to help them return to grassland.

## Flora and Fauna.

- Surveys for the critically endangered red hemp-nettle showed that 2021 was a poor year with low counts across all colonies. The plants can regenerate from the seedbank and colonies have recovered from low numbers before, so it is not currently a cause for concern, and we await next year's data.
- Detailed surveys led to the discovery of a number of bryophytes new to the common or not recorded on the Common since the early 1900s. The number of species of bryophyte new to East Gloucestershire or new to the common continues to highlight the importance of Cleeve Common for bryophyte conservation in Gloucestershire.
- Surveys of reptiles continued, particularly the adder, for which Cleeve Common is an important stronghold. Adder numbers have declined nationally but at present there is no evidence to suggest that the population on the Common is falling.
- Bird surveys by a local recorder showed that ground nesting birds including skylark and meadow pipit have declined since his records began in the early 2000s, but numbers have now stabilised at a lower level. It is thought that increased recreational pressure could have contributed to this decline, but it is difficult to be certain. Local birders were treated to a rare visit by a snow bunting which stayed around the dew pond for more than a week.

**Management of Historic Features.** Archaeological investigation of the Scheduled Ancient Monuments and other features was again suspended during most of the year, only resuming in the last few days of March.

**Geology.** Natural England carried out a condition assessment of Rolling Bank Quarry, a geological unit of the SSSI, and it was found to be in favourable condition.

## Community Engagement

**Education.** We were able to run a full programme of educational events from May onwards, with appropriate social distancing. A self-guided Archaeology and History walk was completed and made available for download in text or a digital file to read in mapping apps. This was followed by a Bluebell Walk, which featured on local radio. Team members also made local radio appearances to talk about sheep on the Common and the new virtual fencing system for cattle.

**Social Media.** The higher levels of engagement with our social media channels experienced during lockdowns have continued, with the community offering more feedback, comments and their own photographs.

**Memorial programme.** This programme enables local people to install a memorial plaque to a loved one on a Cotswold stone wall surrounding a prominent single beech tree, in return for a donation. This scheme has proved so popular that the wall is now full and a second one will be built in 2022.

**Signage.** In addition to much improved car park signage noted above, new welcome signs have now been installed at all significant entrances. An interpretation panel also informs visitors about the historic sheepwash near the source of the River Isbourne.

**External events.** COVID restrictions prevented large-scale events such as walking, running, cycling and also school visits resuming until the autumn. The normal pattern of such events was not re-established until 2022.

## Financial Review

The Trustees met regularly to consider the Charity's activities in order to ensure that it was properly meeting its stated objectives and to consider ways in which it could improve its governance and outputs. During this period, we reviewed the Reserves Policy and cash management procedures, resulting in a move to a cash management platform to provide more flexible management of short to medium term holdings.

## Funding

The principal sources of funding for the Charity for this period were:

- The Countryside Stewardship (CS) Agreement with Natural England, which came into effect on 1 January 2017.
- The Basic Payment Scheme (BPS) from the Rural Payments Agency.
- These schemes will be phased out over the coming years and replaced by the Environmental Land Management Scheme (ELMS). As yet the Trust is not eligible for payments under the ELMS pilot programme; the Grassland options are not due until 2024.
- Licence fees from the Cotswold Hub Co for use of the Common for golf.
- Donations from individuals: in previous years this was mostly through our Memorial Programme but, as noted above, the programme was suspended in this period as the Wall had been filled.

The Trustees are pleased to report that the financial position at 31 March 2022 was sound, although expenditure exceeded net income by £11,132, largely owing to major spending on infrastructure. Nevertheless, this was offset by an increase in the value of the Charity's investments, giving an overall increase in the Charity's net funds of £20,942.

## Risk

The Trust maintains a risk register, which is reviewed regularly by the Board and Executive group. Mitigations are in place against the major risks. Our overall risk profile has improved, although we still carry significant risks on funding and staffing, where there is little scope for further mitigation.

**Finance.** The following financial risks have been identified:

- **Grants.** The forthcoming changes to the agriculture and environment payment schemes, when the new Environment Land Management Scheme (ELMS) replaces the CS Agreement and BPS. The scale of payments under ELMS is not yet clear, but the Trustees anticipate a substantial fall in grant income in the coming years.
- **Golf Course Income.** While the new licence agreement for playing golf on the Common noted above is a major step forward in securing a stable long-term income, there remains a small

risk that the new operators will exercise a break clause during the next 5 years if they cannot obtain planning permission to develop the clubhouse site in a way that would be financially viable.

**Staffing.** The very small size of the Charity's core Workforce (amounting to 3.25 full time equivalent posts) means that it is critically dependent on a few key individuals. The Trustees continue to explore a number of options to address this risk. At the operational level, the business continuity plan developed in response to the pandemic can be applied in other short-staffing eventualities.

**Health & Safety.** Further progress has been made to develop a comprehensive H&S system, with risk assessments for standard tasks and a robust monitor/review process to support the objectives set out in the top-level H&S policy.

**Data Protection.** Although the Trust holds only a minimal amount of personal information, rarely extending beyond individuals' contact details, Trustees are conscious of the requirements of GDPR and have appropriate safeguards in place. The wider issues of integrity and availability of information have been addressed through the use of cloud storage and careful control of access permissions.

## Reserves Policy

The primary purpose of the Charity is conservation which, by its very nature, is undertaken with a long-term view. Consequently, reserves need to be able to support activities into the medium term, in order to allow for any plans to be adjusted.

The level of reserves takes account of anticipated future income and its volatility, the environment, the risks faced by the Charity and the levels of known liabilities. The reserves are intended to provide for contingencies, to absorb setbacks, to mitigate risks and to be able to take advantage of change and opportunities. Reserves enable the Trust to fund unexpected expenditure or shortfalls in income, support working capital requirements and meet its liabilities as they fall due, as well as to underpin achievement of its plans and budgets.

The Charity's reserves comprise net current assets (excluding restricted or designated funds) plus investment assets. The reserves are set at a level that will cover the costs of the Charity for at least three years in order to continue its charitable and conservation activities should income fall short of expectations.

The balance regarded as free reserves at 31 March 2022 was £394,557. In addition, the Charity held £149,000 in designated funds, set up to cover expenditure that will not be covered by anticipated income over the next 3 years; a further £46,491 is tied up in tangible fixed assets and livestock.

## Trustees' Responsibilities in relation to the Financial Statements

The Charity's Trustees are responsible for preparing a trustees' annual report and 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 requires the Charity's Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.

- Observe the methods and principles in the applicable 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.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the charities governing document. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 20 July 2022 and signed on their behalf by:

*P A Robson*

Colonel (Retired) P A Robson  
Chairman

## Independent Examiner's Report to the Trustees

I report on the accounts of Cleeve Common Trust for the year ended 31 March 2022, which are set out on pages 12 to 18.

### Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act.
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's Statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention, which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

*D Lillywhite*

David Lillywhite  
Brunswick Business Services  
9 Carrol Grove  
Springbank  
Cheltenham  
GL51 PP

## Statement of Financial Activities for the yearended 31 March 2022

	Note	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2022	Total 2021
<b>Incoming Resources</b>						
Donations		6,392	-	-	6,392	20,932
Charitable activities	2	126,713	-	-	126,713	134,334
Bank interest received		1,618	-	-	1,618	1,545
Other income	3	236	-	-	236	76
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		£134,959	-	-	£134,959	£156,887
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources Expended</b>						
Charitable activities	4	111,712	-	21,605	133,317	142,136
Charity management	5	12,774	-	-	12,774	12,976
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		£124,486	-	£21,605	£146,091	£155,112
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net incoming/(expended) resource</b>		10,473	-	(21,605)	(11,132)	1,775
Gains on Investments		31,474	-	-	31,474	28,795
Transfer between funds		32,095	-	(32,095)	-	-
Total funds brought forward		367,006	-	202,700	569,706	539,136
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>		£441,048	-	£149,000	£590,048	£569,706
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

## Balance Sheet at 31 March 2022

	Note	2022	2021
<b>Fixed assets</b>			
Tangible assets	6	32,501	11,932
Investments	7	320,530	288,552
		353,031	300,484
<b>Current assets</b>			
Livestock		13,990	15,230
Debtors	8	5,327	2,010
Cash at bank and in hand:			
Current account		33,759	12,243
Deposit accounts		196,550	258,787
Cash		53	156
		249,679	288,426
<b>Current liabilities</b>			
Creditors due within one year	9	12,662	19,204
		237,017	269,222
<b>Net current assets</b>		237,017	269,222
<b>Total assets less current liabilities</b>		£590,048	£569,706
<b>Represented by:</b>			
Restricted funds		-	-
Unrestricted funds	10	590,048	569,706
		£590,048	£569,706
<b>Net Funds</b>		£590,048	£569,706

Approved by the trustees on 20 July 2022 and signed on their behalf by:

*P A Robson*

Colonel (Retired) P A Robson  
Chairman

## Notes to the Accounts for the year ended 31 March 2022

### 1 Accounting Policies

**Basis of Accounting.** The accounts have been prepared under the historical cost convention and in accordance with the provisions of the Statement of Recommended Practice (FRS 102) - Accounting and Reporting by Charities, the Charities Act and relevant accounting standards.

**Change in Basis of Accounting.** There has been no change to the accounting policies since last year.

**Changes to Previous Accounts.** No changes have been made to accounts for previous years.

**Tangible Fixed Assets for use by Charity.** These are capitalised if they can be used for more than one year and are shown on the balance sheet at cost less depreciation. Depreciation is calculated to write off the cost of the fixed assets on a reducing balance basis at the rate of 25% per annum.

**Listed Investments.** Listed Investments are shown on the balance sheet at their mid-market value.

**Unlisted Investments.** Unlisted Investments are shown on the balance sheet at their estimated market value.

**Livestock.** Livestock are valued at the lower of cost or net realisable value.

**Recognition of Incoming Resources.** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related Expenditure.** Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and Donations.** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Investment Income.** Investment income is included in the SoFA when receivable.

**Liability Recognition.** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

<b>2 Income from charitable activities</b>	<b>2022</b>	<b>2021</b>
Rural Payments Agency grants	88,283	89,021
Other grants	4,158	-
Golf course licence	25,000	25,000
Media licences	1,250	100
Hacking licences	3,420	3,785
Dog walking licences	1,110	1,005
Grazing	3,000	3,000
Sale of livestock	-	12,276
Events	492	147
	£126,713	£134,334
<b>3 Other income</b>		
Wayleaves	53	56
Miscellaneous	183	20
	£236	£76
<b>4 Expenditure on charitable activities</b>		
Rangers' fees	49,380	48,565
Conservation consultancy fees	14,995	16,775
Education consultancy fees	8,450	7,000
Specialist consultancy	2,700	-
Clerk's fees	7,605	8,312
Livestock costs	5,627	8,515
General maintenance	2,848	1,908
Fencing	5,854	17,100
Infrastructure	9,870	-
Washpool project	500	215
Electricity	189	311
Water	546	1,106
Vehicle fuel	5,099	3,517
Other vehicle expenses	5,083	5,099
Signage & education materials	3,343	3,646
Legal fees	-	15,065
Bad debts	235	-
Depreciation of tangible fixed assets	10,848	3,981
Loss on disposal of tangible fixed assets	145	1,021
	£133,317	£142,136

<b>5 Expenditure on charity management</b>	<b>2022</b>	<b>2021</b>
Clerk's fees	7,492	8,188
Office rent	1,454	397
Insurance	1,195	1,134
IT, telephone and office consumables	873	956
Legal fees	-	900
Accountancy fees	700	675
Sundry expenses	1,060	726
	<hr/>	<hr/>
	£12,774	£12,976
	<hr/>	<hr/>

<b>6 Tangible fixed assets</b>	<b>Vehicles and equipment</b>
<b>Cost</b>	
At 1 April 2021	94,213
Additions	31,562
Disposals	(1,827)
	<hr/>
At 31 March 2022	£123,948
	<hr/>
<b>Depreciation</b>	
At 1 April 2021	82,281
Charge for the year	10,848
Eliminated on disposals	(1,682)
	<hr/>
At 31 March 2022	£91,447
	<hr/>
<b>Net book value</b>	
At 1 April 2021	£11,932
	<hr/>
At 31 March 2022	£32,501
	<hr/>

**7 Investments**

	<b>Listed Investments</b>	<b>Unlisted Investments</b>	<b>Total</b>
Valuation at 1 April 2021	278,795	9,757	288,552
Additions	-	504	504
Gains/(losses)	32,422	(948)	31,474
	<hr/>	<hr/>	<hr/>
Valuation at 31 March 2022	£311,217	£9,313	£320,530
	<hr/>	<hr/>	<hr/>

Unlisted Investments comprise a holding of Defra Entitlements, which are required to claim Basic Payment Scheme. grants. The value of the claim for 2021 was £20,002.

The Charity holds 91 entitlements bought as follows: 42 in 2015, 17 in 2017, 30 in 2018 and 2 in 2021. The value of the entitlements is calculated from the estimated market value per entitlement, which will decrease to zero as the BPS scheme is phased out over the period 2021 to 2027.

Listed Investments comprise a holding of 1,346 Accumulation Units in the COIF Charities Investment Fund managed by CCLA Fund Managers Ltd. The value of the holding is calculated from the mid market value at 31 March 2022.

**8 Debtors**

	<b>2022</b>	<b>2021</b>
Trade debtors	1,269	2,010
Other debtors	4,058	-
	<hr/>	<hr/>
	£5,327	£2,010
	<hr/>	<hr/>

**9 Creditors due within one year**

Trade creditors	11,962	18,529
Accruals	700	675
	<hr/>	<hr/>
	£12,662	£19,204
	<hr/>	<hr/>

<b>10 Unrestricted funds</b>	<b>Balance at 1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains on Investments</b>	<b>Transfers</b>	<b>Balance at 31 March 2022</b>
General unrestricted funds	367,006	134,959	(124,486)	31,474	32,095	441,048
Designated funds	202,700	-	(21,605)	-	(32,095)	149,000
	<u>£569,706</u>	<u>£134,959</u>	<u>£(146,091)</u>	<u>£31,474</u>	<u>-</u>	<u>£590,048</u>

**Designated funds**

The Trustees have designated funds of £ 149,000 at the year end for various expenditure that they anticipate will not be covered by expected income in the near future:

Capital equipment replacement	56,000
Conservation projects	17,000
Infrastructure projects	65,000
Governance review	11,000
	<u>£149,000</u>

**11 Transactions with trustees**

The trustees received no remuneration or payment of expenses.

<b>12 Fees for examination of the accounts</b>	<b>2022</b>	<b>2021</b>
Independent examiner's fees for reporting on the accounts	£625	£600
	<u>£75</u>	<u>£75</u>
Other fees paid to the independent examiner	£75	£75
	<u>£75</u>	<u>£75</u>

**CHARITABLE PURPOSES IN CONNECTION WITH CLEEVE HILL COMMON**

England & Wales - Charity number 900131

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# Accounts

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**Cleeve Common Trust**

Charitable Purposes in Connection with Cleeve Hill Common

Charity No. 900131

**Report and Financial Statements  
for the period 1 April 2020 to 31 March 2021**

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## **Trustees Report for the period 1 April 2020 to 31 March 2021**

The Trustees present their report and financial statements for the Charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

## **Reference and Administrative Details**

### **Trustees**

The Trustees were greatly saddened by the death in November 2020 of Mrs A Hollaway, a long-standing Board member and Tewkesbury Borough Councillor. The Trustees who served during the year and up to the date of this report are:

Colonel (Retired) P A Robson (Chairman)  
Mr R Stayt (Vice-Chairman)  
Cllr C Agg – trusteeship shared with Miss S West  
Mrs A Hollaway – until November 2020  
Mr C Howes  
Mrs S Hughes  
Mr A Jowitt  
Ms K Licence  
Mr A Robinson  
Mrs P Thornton  
Miss S West – trusteeship shared with Cllr C Agg  
Mr S Wheeler  
Dr D Willingham

### **Clerk**

Mr M Bates

### **Advisers**

Mr R East  
Mr P Lightfoot

### **Principal Office**

Parish Office, Church Road, Bishops Cleeve, Cheltenham, GL52 8LR

### **Independent Examiners**

Brunswick Business Services, 9 Carrol Grove, Springbank, Cheltenham, GL51 0PP

### **Bankers**

Lloyds Bank plc, 130 High Street, Cheltenham, GL50 1EG

### **Solicitors**

Christopher Davidson Solicitors LLP, 2-3 Oriel Terrace, Oriel Road, Cheltenham, GL50 1XP

## Structure, Governance and Management

The body of Conservators which manages Cleeve Common was established by Act of Parliament, The Commons Regulation (Cleeve) Provisional Order Confirmation Act (1890). The Charity, Charitable Purposes in Connection with Cleeve Hill Common (No, 900131), is an unincorporated association registered on 14 September 1989, which took the Act as its governing document. The working name of the Charity was changed to Cleeve Common Trust in June 2017.

All Trustees are appointed by local Borough and Parish Councils in accordance with the 1890 Act with the exception of Colonel (Retired) P A Robson, who has a place on the Board of Trustees by virtue of being a Lord of the Manor<sup>1</sup>, and Mr A Jowitt, who is the representative of a Lord of the Manor. In addition, the Board co-opts advisers (Mr R East and Mr P Lightfoot), who are not trustees of the Charity.

The Trust contracts with a clerk, a ranger service, a conservation officer and a community engagement officer in order to deliver its activities and maintains an office in the Bishops Cleeve Community Centre. The Clerk administers the Charity on behalf of the Trust and liaises with official bodies, local residents, councillors, landowners, farmers and users of the Common. This workforce has remained stable and reliable during a difficult year.

Activity relating to governance of the Charity this year was dominated by our response to the COVID-19 pandemic and negotiation of a new 125-year Licence for playing golf on the Common, to run in parallel with a lease from Tewkesbury Borough Council for the clubhouse site adjoining the Common. Following a review of the Reserves and Investment policies, the Trustees made substantial market-based and cash investments to improve the return on reserve funds.

## Objectives

The objectives of the Charity are:

- Management of Cleeve Common in accordance with the Commons Regulation (Cleeve) Provisional Confirmation Order Act 1890.
- Conservation of Cleeve Common's unimproved limestone grassland and other habitats.
- Facilitation and management of outdoor recreation on Cleeve Common.
- Provision of education on the natural habitat.

## Activities

**Public Benefit.** When planning activities for the year the Trustees have considered the Charity Commission's guidance on public benefit.

**Management.** The Trust facilitates the use of the Common by commoners with grazing rights on the 1965 Register of Common Land for register Unit CL20. It also manages Unit CL293 on which there are no grazing rights.

**Conservation.** The Trust has undertaken conservation in accordance with its agreement with Natural England in order to preserve the natural environment of the Common, so that future generations will enjoy at least the same sense of space and tranquillity, with the diversity of plant and animal life, as do today's visitors. These activities have included:

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<sup>1</sup> There are Lords of the Manor for Southam and Bishop's Cleeve.

- Grazing of the grassland.
- Scrub clearance.
- Conservation of the flora and fauna.
- Maintenance of the archaeological and geological features.

### **Outdoor Recreation.**

- The Trust seeks to promote physical health and mental well-being by enabling recreational use of the Common by myriad users including walkers, runners, cyclists, horse riders, dog walkers, golfers and kite flyers. The value of this activity came to the fore during the pandemic, as reported in the Achievements section below.
- In normal times, the Trust facilitates use of the Common for organised events including sponsored walks and runs, orienteering exercises and cycle rides, as well as activities by local schools, youth groups and other not for profit organisations. Regrettably, most of these events had to be cancelled during the reporting period.

**Education.** The Trust normally runs a programme of events on the Common for families and a few for adult audiences, facilitates school educational visits and delivers illustrated talks to local groups. Circumstances prevented most of this activity this year.

**Commercial.** The following commercial activities have taken place:

- **Golf Course.** The playing of golf on the Common continued sporadically, as permitted under Government regulations for outdoor activity. The golf licence annual income of £25,000 was however preserved. During the second half of the year, the Trust negotiated a long-term licence with new operators of the Golf Club, as described more fully in the Achievements section below.
- **Filming.** Only one small scale production took place attracting a fee of £100.
- **Hacking Licences.** The Trust licences horse riders to use areas of the Common that are not public rights of way. As a result of curtailment of normal equestrian events, 106 hacking licences were issued – approximately twice the previous norm – generating an income of £3785.
- **Professional Dog Walking.** The year also brought an unexpected rise in applications for commercial dog walking licences: 10 were issued, compared with 6 in the previous year, realising an income of £1005.
- **Assistance to Butterfly Conservation.** Butterfly Conservation again requested loan of the cattle herd to graze the adjacent Prestbury Hill Butterfly Reserve, which is part of the same SSSI as Cleeve Common. This activity is beneficial to the Common because it improves the quality of adjacent grassland and brought in an income of £3,000.

**Contribution of Volunteers.** Volunteers have contributed to the work of the Charity in a number of ways:

- **Voluntary Wardens.** Volunteer wardens continued to visit the Common regularly to assist the rangers by checking livestock and boundaries, picking up litter, reporting antisocial activities and engaging with visitors.
- **Grassland Monitoring Volunteers.** Grassland monitoring volunteers were still able to support the Conservation Officer in carrying out grassland condition assessment.

- **Events Volunteers.** Event volunteers supported the Community Engagement Officer in the delivery of the small number of educational events that were possible during the year.
- **Work Parties.** Monthly volunteer work parties were instigated at the start of 2020, but the succession of lockdowns meant that only 3 work sessions were possible during the reporting period.

## Achievements and Performance

### Impact of the COVID-19 Pandemic

When the country went into lockdown in late March because of the Coronavirus pandemic, the number of visitors to Cleeve Common rose sharply as other recreational and leisure facilities closed down. As the Common is Open Access land, it remained open throughout the year, with an estimated 2 to 3-fold increase in the number of visitors. For many, the availability of the Common's access to nature and wide-open spaces for walking, running, cycling or horse-riding provided a huge boost, not only for physical health but also for mental well-being during a stressful time.

During the first quarter of the year, this influx of visitors did cause some problems, notably a shortage of parking, the need to avoid clustering of visitors at main entrances, a fire risk from disposable barbecues, litter and anti-social behaviour, which strained our limited ranger resource. As the summer progressed and restrictions were eased, usage of the Common returned to more normal (but still elevated) levels. The winter lockdowns did not trigger a similar spike in visitor numbers, although as usual the two periods of snowfall certainly did.

Business continuity planning at the onset of the pandemic instigated measures to minimise the risk of the Charity's activities contributing to the spread of the virus in the operations team and to enable management of the Common to continue in the event that team members became incapacitated. The Trustees are pleased to report that no members of the Workforce or regular Volunteers were affected, management of habitats and grazing animals met the normal high standards and a series of upgrades to infrastructure were successfully delivered.

As noted above, many volunteers were able and willing to continue to support the small Workforce team, with some adjustments to working practices. Habitat monitoring went ahead as normal, although training sessions had to be conducted on a one-to-one basis rather than as a group activity. Species monitoring of reptiles, birds and moths was able to continue as before as this is a solo activity. Volunteer work parties resumed towards the end of the year and, all being well, will now continue each month.

Regrettably, our planned programme of events on the Common and wider educational activities was drastically curtailed. When restrictions were eased in the summer and early autumn, we were able to run a couple of Family Fun Fridays with social distancing measures in place. Promotion of these events via social media and our website, with on-line booking, continued to work successfully.

In contrast, the year saw a significant increase in use of social media channels both by the Trust to disseminate public service and conservation-related information and by members of the public to share their photographs, comments and questions.

### Golf Course Licence

In September Tewkesbury Borough Council gave notice to terminate the Licence for golf on the Common on 31 March 2021, owing to the insolvency of the Golf Club operator. The public

announcement of this triggered a flurry of interest and concern in the press and social media, and approaches from a number of parties wishing to preserve the historic golf course.

The Trustees considered carefully whether or not the long-term interests of Cleeve Common were best served by hosting a golf course. On the one hand, the tradition of golf on the Common goes back nearly 130 years and is part of the social heritage of the area; it is a recreational pursuit enjoyed by many local people and visitors; the golf clubhouse potentially offers visitor amenities that could not be provided otherwise and the licence fee provides the Trust with a substantial and stable revenue stream. On the other hand, the golf course requires different grassland management from the rest of the Common that may detract from the overall conservation objective of the Trust and imposes limitations on how other visitors can use parts of the Common.

The Trust's decision was in favour of golf continuing if a suitable new operator could be found. Working jointly with Tewkesbury Borough Council, we embarked on a formal tendering and selection process for the Lease of the Golf Club site (which the Council owns) and the Licence to play golf on the Common. The outcome was a new 125-year Licence agreement with the successful bidder, which was signed at the end of the reporting period. The terms of the Licence ensure that the Golf Club operator abides by the conditions laid down in the Management Plan agreed with Natural England and the rights of other visitors to enjoy the Common. In addition to a financial settlement that links part of the fee to turnover on the Golf Club site, the Licence also makes provision for the Trust to utilise elements of the new clubhouse, once it is redeveloped, as office space and a display area.

The Golf Club came under new management by the Cotswold Hub Co. on 1 April 2021. The Trust had built a good rapport with their management team during the negotiating period and we look forward to a fruitful partnership.

## **Management**

### **Ranger Service.**

- The Charity's ranger service has provided 7 day a week cover in order to: manage livestock; carry out conservation and maintenance on the Common; and engage with visitors.
- The rangers responded to a number of emergencies involving members of the public; and they maintained a sound working relationship with the police and other emergency services to provide local knowledge and on-the-spot assistance.

**Grazing Rights.** The Trust supports the traditional rights of commoners to graze stock on the Common by ensuring that the land is securely fenced and by monitoring sheep and lambs for signs of illness or injury. The Trust has renewed existing licences for grazing rights that are not in use by commoners.

### **Infrastructure.**

- The primary requirement is to maintain a secure perimeter to the Common to contain grazing animals, while allowing ready access by the public on foot, wheelchair, cycle or horse. This is achieved through a rolling programme of major re-fencing work by a local contractor and ad hoc repairs to gates, stiles and fences by the rangers. Major tasks this year included replacement of the cattle grid and re-modelling of the main entrance by the Golf Clubhouse site and installation of four self-closing bridleway gates elsewhere on the Common boundary.
- The lack of parking continues to be a concern and, as noted above, came to the fore during lockdown. We have taken measures to prevent, or at least deter, illegal parking on the SSSI-

protected grassland while working closely with the Council and new management of the Golf Club to make the best use of available parking there for all visitors, not just golfers.

### **Illegal and Antisocial Activity.**

- Incidents of off-road motorbikes being driven on the Common continued throughout the year, despite the best efforts to prevent them by the rangers in conjunction with the local police. An illegally driven 4x4 vehicle caused lasting damage to one of the golf greens in early 2021.
- Dog waste is a perennial issue during the winter months when there are no sheep on the Common. The large quantity of such waste collected from our bins around the Common suggests that many dog walkers act responsibly by picking up after their dogs, but regrettably there are still many who do not, posing a health risk to grazing animals and human visitors.

### **Conservation**

**Countryside Stewardship Agreement.** The Trust continued to deliver its obligations under its Higher Tier Countryside Stewardship Agreement. The results from the grassland monitoring show that the Common is still under-grazed in places when measured against the indicators of success. A Natural England condition monitoring survey of the SSSI placed two units into Unfavourable Recovering condition due to under-grazing (the inclusion of 'recovering' acknowledges that plans are in place to tackle the issue).

**Cattle.** The Trust's herd of cattle reduced from 25 to 18 and then increased back up to 22 towards the end of the reporting period. The ageing black Galloways were replaced with young Belted Galloways purchased locally. The young herd is proving much more mobile and able to graze steeper slopes. The herd retained TB-free status throughout the period. The cattle were on the Common for most of the year with two months spent grazing the adjoining Butterfly Conservation Reserve.

**Sheep.** The rangers provided support to four commoners who exercised their rights to graze sheep on the Common and two local farmers who were invited to turn out sheep on the Common to boost grazing numbers. During the grazing season from April to November sheep numbers were variable, peaking at around 1,300 in late summer. Dog attacks on sheep still occurred on the Common but thankfully were lower this period, which could be as a result of improved signage.

**Heathland Management.** Grazing and gorse cutting were carried out in the heathland parts of the Common in line with the Countryside Stewardship Agreement.

**Scrub Management.** The rangers, a contractor and volunteers undertook scrub clearance during the winter in line with the Countryside Stewardship Agreement. Follow-up work was done on previously cut areas to help them return to grassland.

**Management of Historic Features.** All archaeological work was postponed due to the pandemic.

**Flora and Fauna.** The following activities have been carried out by the Conservation Officer and volunteers:

- Working with the Cotswolds Conservation Board's Glorious Cotswold Grassland Project to overseed 3 hectares of semi-improved non-SSSI grassland with wildflower seed harvested from a nearby farm.
- Condition assessments on all 46 of the Common's grassland monitoring areas, training volunteers in methods and species identification to support this task and continuing to engage after the surveys by feeding back results.

- Monitoring existing and translocated colonies of the critically endangered red hemp-nettle has provided evidence of ongoing success of the seed translocation. Surveying of the rare Musk Orchid and Frog Orchid to provide a baseline for repeatable monitoring surveys.
- Monitoring, alongside a consultant specialist, the rare mosses *Tortella densa*, *Abietinella abietina*, *Aloina rigida* and *Atrichum angustatum*. In the case of *Tortella densa* this monitoring informs our grazing strategy and for the other species it will tell us whether translocations have been successful and therefore whether they are worth repeating. So far signs are encouraging.
- Surveys of reptiles, particularly the adder, for which Cleeve Common is an important stronghold. Adder numbers have declined nationally but at present there is no evidence to suggest that the population on the Common is falling.
- Surveys for Rugged Oil-beetle which recorded the species for the first time on the Common. It is nationally scarce and listed as a Species of Principal Importance under Section 41 of the Natural Environment and Rural Communities Act.
- Gathering species records from local amateur naturalists and internet sources to build up a better picture of the range and distribution of species on the Common.
- Leading a guided walk for University of Gloucestershire students under the educational exemption to Covid-19 group meeting rules.

## Community Engagement

**Memorials.** The Memorial Programme enables local people to install a memorial plaque to a loved one on a Cotswold stone wall surrounding a prominent single beech tree, in return for a donation. A record number of 15 applications were received during the year and the Memorial Wall is now almost full. The Trustees are considering ways in which the scheme may be continued.

**Education.** As noted above, it was only possible to run a small number of events on the Common and no wider educational activities this year.

**Social Media.** Facebook remains our most used social media platform, though Instagram is becoming more popular in line with general trends. Twitter appeals particularly to birders and other naturalists and remains a useful way to engage with and see what similar organisations are doing. Statistics show that our Facebook posts still regularly reach over 1,000 people directly. Often posts are then shared and may reach between 4,000 and 20,000 people.

**Signage.** The new sheep attack signs appear to have been successful, with dog attacks on sheep down from over 20 to 3 in the 2020 grazing season. This year we designed and produced new gate signs for main entrances to the Common to offer a uniform and consistent message to anyone visiting, with explicit 'Do' or 'Do Not' messaging. The signs also give information on Cleeve Common Trust and how people can support our work.

**Website.** The new website was launched in early 2020 to provide easily accessed information about visiting the Common and its features. It is also now the primary route for applications for the Memorial Programme, hacking licences, general enquiries, volunteering and e-Newsletter sign-up.

**E-news.** The e-Newsletter is well received and its circulation continues to rise. It is a good way to engage with people who want to know more detail about Cleeve Common.

**BBC Broadcast.** A programme about Cleeve Common was recorded for BBC Radio 4's 'Open Country' series in July and broadcast nationally in September. Members of the Workforce, a commoner and visitors described the many aspects of the Common's ecology, history, farming and recreation.

## Financial Review

The Trustees met regularly to consider the Charity's activities in order to ensure that it was properly meeting its stated objectives and to consider ways in which it could improve its governance and outputs.

### Funding

The principal sources of funding for the Charity for this period were:

- The Countryside Stewardship (CS) Agreement with Natural England, which came into effect on 1 January 2017.
- Basic Payment Scheme (BPS) under the Common Agricultural Policy from the Rural Payments Agency.
- Licence fees from Tewkesbury Borough Council for use of the Common for golf.
- Donations from individuals, notably through the Memorial Programme.

The Trustees are pleased to report that the financial position at 31 March 2021 was sound, with a net incoming resource for the year of £1,775, representing 1% of total income. An increase of £28,795 in the Charity's investments has been included in the financial statement. The overall increase in the Charity's funds was therefore £30,570.

The Charity did not suffer a financial impact due to the COVID-19 pandemic, since the majority of funding is from Government grants and the golf course licence. Although income from events on the Common was reduced by nearly 90% compared to the previous year, this was more than compensated by an increase in revenue through the Memorial Programme and slightly lower Ranger service costs as most two-person tasks had to be suspended.

## Risk

The Trust maintains a risk register, which is reviewed regularly by the Board and Executive group. Mitigations are in place against the major risks.

**Finance.** The following financial risks have been identified:

- The forthcoming changes to the agriculture and environment payment schemes. The new Environment Land Management (ELM) schemes will replace both the CS Agreement and BPS, which will be phased out over the coming years. The scale of payments under ELM is not yet known, but the Trustees anticipate a substantial fall in grant income in the coming years.
- **Golf Course Income.** While the new licence agreement for playing golf on the Common noted above is a major step forward in securing a stable long-term income, there remains a small risk that the new operators will exercise a break clause during the next 5 years if they cannot obtain planning permission to develop the clubhouse site in a way that would be financially viable.

**Staffing.** The very small size of the Charity's core Workforce (amounting to 3.25 full time equivalent posts) means that it is critically dependent on a few key individuals. The Trustees continue to explore a number of options to address this risk. At the operational level, the business continuity plan developed in response to the pandemic can be applied in other short-staffing eventualities.

**Health & Safety.** Further progress has been made to develop a comprehensive H&S system, with risk assessments for standard tasks and a robust monitor/review process to support the objectives set out in the top-level H&S policy. The updated policy will be fully implemented during the following financial year.

**Data Protection.** Although the Trust holds only a minimal amount of personal information, rarely extending beyond individuals' contact details, Trustees are conscious of the requirements of GDPR and have appropriate safeguards in place. The wider issues of integrity and availability of information have been addressed through the use of cloud storage and careful control of access permissions.

## Reserves Policy

The level of reserves takes account of anticipated future income and its volatility, the environment, the risks faced by the Charity and the levels of known liabilities. The reserves are intended to provide for contingencies, to absorb setbacks, to mitigate risks and to be able to take advantage of change and opportunities. Reserves enable the Trust to fund unexpected expenditure or shortfalls in income, support working capital requirements and meet its liabilities as they fall due, as well as to underpin achievement of its plans and budgets.

The primary purpose of the Charity is conservation which, by its very nature, is undertaken with a long-term view. Consequently, reserves need to be able to support activities into the medium term, in order to allow for any plans to be adjusted.

The Charity's reserves comprise net current assets (excluding restricted or designated funds) plus investment assets. The reserves are set at a level that will sustain the Charity for a minimum period of three years in order to continue its charitable and conservation activities should income fall short of expectations.

The balance regarded as free reserves at 31 March 2021 was £339,844. In addition, the Charity held £202,700 in designated funds, set up to cover expenditure that will not be covered by anticipated income over the next 3 years; a further £27,162 is tied up in tangible fixed assets and livestock.

## Trustees' Responsibilities in relation to the Financial Statements

The Charity's Trustees are responsible for preparing a trustees' annual report and 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 requires the Charity's Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable 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.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the charities governing document. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 21 July 2021 and signed on their behalf by:

*P A Robson*

Colonel (Retired) P A Robson  
Chairman

## Independent Examiner's Report to the Trustees

I report on the accounts of Cleeve Common Trust for the year ended 31 March 2021, which are set out on pages 13 to 19.

### Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act.
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's Statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention, which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

*D Lilleywhite*

David Lillywhite  
Brunswick Business Services  
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Cheltenham

GL51 OPP

## Statement of Financial Activities for the year ended 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2021	Total 2020
<b>Incoming Resources</b>						
Donations		20,932	-	-	20,932	11,016
Charitable activities	2	134,334	-	-	134,334	122,691
Bank interest received		1,545	-	-	1,545	2,819
Other income	3	76	-	-	76	716
		£156,887	-	-	£156,887	£137,242
<b>Resources Expended</b>						
Charitable activities	4	127,371	-	14,765	142,136	121,938
Charity management	5	12,076	-	900	12,976	11,778
		£139,447	-	£15,665	£155,112	£133,716
<b>Net incoming/(expended) resources</b>		17,440	-	(15,665)	1,775	3,526
Gains/(losses) on Investments		28,795	-	-	28,795	(2,157)
Transfer between funds		(60,755)	-	60,755	-	-
Total funds brought forward		381,526	-	157,610	539,136	537,767
<b>Total funds carried forward</b>		£367,006	-	£202,700	£569,706	£539,136

## Balance Sheet at 31 March 2021

	Note	2021	2020
<b>Fixed assets</b>			
Tangible assets	6	11,932	16,934
Investments	7	288,552	9,757
		_____	_____
		300,484	26,691
		_____	_____
<b>Current assets</b>			
Livestock		15,230	9,600
Debtors	8	2,010	107,437
Cash at bank and in hand:			
Current account		12,243	4,130
Deposit accounts		258,787	405,692
Cash		156	116
		_____	_____
		288,426	526,975
		_____	_____
<b>Current liabilities</b>			
Creditors due within one year	9	19,204	14,530
		_____	_____
<b>Net current assets</b>		269,222	512,445
		_____	_____
<b>Total assets less current liabilities</b>		£569,706	£539,136
		_____	_____
<b>Represented by:</b>			
Restricted funds		-	-
Unrestricted funds	10	569,706	539,136
		_____	_____
<b>Net Funds</b>		£569,706	£539,136
		_____	_____
Approved by the Trustees on 21 July 2021 and signed on their behalf by:			
<i>P A Robson</i>			
Colonel (Retired) P A Robson Chairman			

## Notes to the Accounts for the year ended 31 March 2021

### 1 Accounting Policies

**Basis of Accounting.** The accounts have been prepared under the historical cost convention and in accordance with the provisions of the Statement of Recommended Practice (FRS 102) - Accounting and Reporting by Charities, the Charities Act and relevant accounting standards.

**Change in Basis of Accounting.** There has been no change to the accounting policies since last year.

**Changes to Previous Accounts.** No changes have been made to accounts for previous years.

**Tangible Fixed Assets for use by Charity.** These are capitalised if they can be used for more than one year and are shown on the balance sheet at cost less depreciation. Depreciation is calculated to write off the cost of the fixed assets on a reducing balance basis at the rate of 25% per annum.

**Listed Investments.** Listed Investments are shown on the balance sheet at their mid-market value.

**Unlisted Investments.** Unlisted Investments are shown on the balance sheet at their estimated market value.

**Livestock.** Livestock are valued at the lower of cost or net realisable value.

**Recognition of Incoming Resources.** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related Expenditure.** Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and Donations.** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Investment Income.** Investment income is included in the SoFA when receivable.

**Liability Recognition.** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.







<b>10 Unrestricted funds</b>	<b>Balance at 1 April 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains on Investments</b>	<b>Transfers</b>	<b>Balance at 31 March 2021</b>
General unrestricted funds	381,526	156,887	(139,447)	28,795	(60,755)	367,006
Designated funds	157,610	-	(15,665)	-	60,755	202,700
	<u>£539,136</u>	<u>£156,887</u>	<u>(155,112)</u>	<u>£28,795</u>	<u>-</u>	<u>£569,706</u>
<b>Designated funds</b>						
The Trustees have designated funds of £202,700 at the year end for various expenditure that they anticipate will not be covered by expected income in the near future:						
Capital equipment replacement						70,000
Conservation projects						28,000
Infrastructure projects						83,700
Governance review						21,000
						<u>£202,700</u>
<b>11 Transactions with trustees</b>						
The trustees received no remuneration or payment of expenses.						
<b>12 Fees for examination of the accounts</b>					<b>2021</b>	<b>2020</b>
Independent examiner's fees for reporting on the accounts					£600	£600
Other fees paid to the independent examiner					£75	£75