



The countryside charity
Lancashire, Liverpool City Region
and Greater Manchester

The Lancashire branch of the campaign to protect rural England

**(A registered charity and company
limited by guarantee)**

Report and Financial Statements

**For the year ended
31 December 2019**

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND

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THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND

CHARITY INFORMATION

Trustees and Directors:	Mrs D G McConnell - Chair and Company Secretary Mr C N Thompson - President Ms L Beaton - vice chair Dr D Brennan Mr A C Forman - appointed 23 May 2019 Mrs V King - resigned 11 February 2019
Treasurer:	Ms Sukhwinder Jhallii
Website and social media manager:	Ms Becca Nelson
Administrator:	Ms Debbie L Janney
Patron:	Stephen Lowe
Contact address:	CPRE Lancashire Acres Brook, Sabden Road, Higham, Lancashire BB12 9BL
Registered office:	Richard House Winckley Square Preston PR1 3HP
Company Number:	05291461
Charity Number:	1107376
Independent examiner:	Nicola Mason FCA, DChA MHA Moore and Smalley Richard House Winckley Square Preston PR1 3HP

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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 applicable in the UK and Republic of Ireland published in October 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Employees and Volunteers

Staff and volunteers continue to build on CPRE's established reputation for professionalism, expertise, and quality. CPRE's volunteers are highly valued and CPRE is grateful for their contribution. We are constantly seeking to expand the number of volunteers. We are supported by CPRE National in terms of training, and policy support, for all volunteers.

Governing document

The charity is controlled by its governing document, a deed of trust, its Memorandum and its Articles of Association and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The Executive Committee (Board) comprises between 3 to 5 trustees under charity law (who are also directors under company law) together with other members. The trustees who have served during the year and since the year end are shown on page 1. The directors and trustees are responsible for and have control of the activities of CPRE Lancashire, Liverpool City Region and Greater Manchester (the Group). We have only one employee - our Planning Manager, Jackie Copley MRTPI., MA., BA. (Hons), PgCert. We have one Consultant, Becca Nelson who manages our website, social media and publicity and a contracted Branch Administrator, Debbie Janney - who is the main contact for the charity. This year the strength of our Board has been significantly enhanced with the appointment of a new treasurer, Ms Sukhinder Jhalli. We also appointed a patron, the BBC Radio Lancashire commentator Stephen Lowe who is passionate about trees and their bio diversity. All elected trustees serve a three-year term, but are eligible for election for a further three year term. External trustees are selected through outside agencies and are interviewed and appointed by a select number of Trustees; induction and training is provided by CPRE National as and when required.

OBJECTIVES AND ACTIVITIES

Aims and achievements

CPRE Lancashire, Liverpool City Region and Greater Manchester covers a significant part of the north west region of England. It is part of the national CPRE, the Countryside Charity. It aims to achieve the best use of land by influencing land-use planning policies and planning decisions taken at national, local and neighbourhood level - with particular focus on reducing our carbon emissions, through campaigns focused on food and farming, rural housing, transport, energy (shale gas fracking and renewables), and waste, as major issues for and relating to environmental protection.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Aims and achievements (continued)

Campaigning aims for 2020 will continue to be the promotion and enhancement of the character of our region and our urban green spaces – most of our members live in Lancashire and we are responding to emerging spatial development strategies at the Greater Manchester and Liverpool City region scale - especially the defence of the countryside from damaging development. We are also focusing in 2020 on the climate emergency, affordable housing and on mediocre and the blight of poor house and housing estate design.

CPRE continues to make successful objections to inappropriate development of rural places and elsewhere. We contribute to Councils' Local Plans emphasising positive protection of the beautiful countryside of our region as well as protecting green spaces within our urban environments.

CPRE supports appropriate developments of the right quality in the right places.

Public benefit

We regularly respond to the many requests made by both CPRE members and the public for help with their concerns over loss of agricultural land, trees, hedgerows and threats to the countryside character, including intrusive developments of large housing developments adjacent to small villages and in sensitive rural environments. Objecting to planning applications is made all the more difficult where local Councils have failed to complete their Local Plans.

We contribute to major planning consultations, e.g. fracking, HS2 rail, National Grid proposals, and we work in liaison with many other groups, e.g. Parish Councils and Civic Trusts, often along with other environmental protection groups, in particular with Friends of the Lake District and Friends of the Peak District.

We give the public expert advice to enable them to engage positively to protect their environment and respond appropriately to complicated planning applications. We have substantially enhanced our website and e-communications to give CPRE members and especially the public greater information and guidance. We are very active on social media.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Our achievements over the year

It has been another very successful year. We have been very active in a variety of fields and have significantly raised our profile.

2019 was the Liverpool Year of the Environment and our President, Nick Thompson who lives in Liverpool wore his CPRE hat to events and worked tirelessly to promote it.

In the Autumn the new CPRE national website was launched. Our Group was chosen as one of the 2 pilot areas by national office and Becca Nelson our website manager worked very hard and with enthusiasm on it. The new website is a significant improvement and is user friendly and contemporary.

CPRE nationally launched its new branding too. Look at the front page of this report! Our "strapline" is now "The countryside charity" emphasising "The". Our logo is very up-to-date, and has been particularly welcomed by younger members of society.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Our achievements over the year (continued)

Alasdair C. Forman became a trustee in May. He was the former vice president of WWF Korea and brings marketing expertise to the Board. Becca Nelson and he have together dramatically increased our social media presence and we post regularly on Facebook and Twitter. This raises our profile, particularly among the young.

Alasdair has significantly increased our supporter network. We now have a team of "eyes and ears" volunteers throughout the region. They monitor planning applications enabling us to act on important or significant applications as soon as the application is made. He has also recruited an events volunteer to bring more activities and events to our members and the public.

We, CPRE London and national CPRE applied in 2019 to the national lottery Heritage Fund for a grant for the Knowsley Heritage Project. The application is ongoing and Alasdair is leading it. Working with local partners such as Incredible Edible this project will enable disadvantaged communities (including children and young people) in Knowsley, Liverpool to access and enjoy green spaces, not just local, such as Court Hey Park but further afield, such as the beautiful countryside of the Forest of Bowland. We are hopeful for a successful outcome.

We have contributed to a number of Local and Neighbourhood Plans and planning documents including "Our Places" - the Liverpool Spatial Development Strategy, the Fylde Affordable Housing Supplementary Planning Document, Central Lancashire Local Plan (Preston, South Ribble, and Chorley's joint Local Plan Core Strategy), Rossendale Local Plan, St Helen's Local Plan and presented on the merits of Neighbourhood Planning to Lancashire Association of Local Authorities, including Garstang Town Council, Cuerden, and Whittle-le-Wood Parish Councils and have made written representations on unjustified development within the Green Belt and subsequent release and inappropriate development in the countryside and semi-rural areas. We successfully coordinated parish councils in the appointment of a demographer to demonstrate the evidence base of West Lancashire's preferred option Local Plan was flawed and therefore needed to be revised to remove large Green Belt sites from the plan, as exceptional need did not exist.

Extensive advice to and representation of members and the public by Jackie Copley and trustees has covered the dismissal at appeal of an application to develop Hammond Ground in the Ribble Valley, a development of 3 houses on a brownfield site in Longton near Preston, a highly controversial Miller Homes development on farmland in a rural area of Cliviger, near Burnley, a traveller site at Bacup, the erection of a railway bridge at Croston, an industrial development at Westhoughton, Bolton, the allocation of 2,300 new homes in Goosnargh and Whittingham, a highly controversial new link road between the A49 and M6 in St Helen's, a development on Cranberry Moor Common Land, clearance of woodland in Green Belt near Turton, development at Redscar near Grimsargh, Preston and a mixed use development including 6,000 new houses at Carrington Moss, Trafford. The latter is rich in peat bog, a very important biodiverse and ecological habitat.

Our planning manager, Jackie Copley has increased CPRE's fee income through a variety of projects. She has represented CPRE and a variety of interest groups at major planning enquiries and hearings. In particular she represented the Frack Free Ellesmere Port and Upton campaign group at the appeal by IGas to explore for shale gas in Ellesmere Port (decision pending). She also successfully represented Friends' of the Peak District in their opposition to a significant housing development at Leek Road in Buxton, Derbyshire which threatened the landscape character and the integrity of the Peak District National Park. She has also appeared at the hearing of the Call-in by the Secretary of State of the Peel Holdings planning application for 1,200 new houses, a golf course, a hotel and golf academy in the historic registered park and garden at Hulton Park Estate in Bolton. She is currently working with Friends' of Rimrose Valley near Crosby and Friends of the Earth in their opposition to a dual carriageway through Rimrose Valley Park to facilitate increased HGV traffic to and from Liverpool Superport. The Park is in the Green Belt, is significant ecologically and is a much loved beauty spot, green space and wildlife habitat.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Our achievements over the year (continued)

Of particular importance is the moratorium on fracking achieved through our determination and perseverance, the expertise of our trustee Dr Des Brennan (an expert on fracking) and parliamentary lobbying from our National Office colleagues.

2019 has also been an excellent year for events, enabling us to reach out to members, volunteers and the public and to bring in funds. Walks along the 188km Greater Manchester Ringway were enjoyed at Sale and at Wigan. Mere Sands Wood Reserve near Rufford and Stephen Lowe together hosted a walk, pond dipping and bird watching in May.

We have significantly reduced costs following the closure of our office in Leyland. We are pruning many outgoings including file storage, meeting venues, insurance, postage and lots more! All trustees and colleagues continue to work well from home. Our Planning Manager Jackie Copley now works one day a week for our colleagues at CPRE Cheshire. There is much sharing of resources, knowledge and expertise between us and our fellow groups in this part of England. The income we receive from Cheshire for Jackie's time is most welcome. We believe these changes will be very beneficial to the Branch in the long term.

Our relationship with the whole of the CPRE network has been enhanced because of our good positive reputation. Our Chair Debbie McConnell attends and speaks regularly at the National Office County Forum in Birmingham and London: representatives from each Group in the network throughout England meet twice yearly. Debbie and Jackie were invited by CPRE Northampton to advise them on managing local authority relationships. Dr Des Brennan is the national expert on fracking and his advice has been sought by National Office and other CPRE Groups.

Operating and Financial Review

Total income for the year amounted to £115,160 (2018: £43,408), whilst expenditure amounted to £57,952 (2018: £65,444). Consequently, net income was £57,208 and therefore a significant improvement on the net expenditure of £22,036 for the prior year.

Our reserves increased during the year and comprise £137,241 unrestricted funds and £4,546 restricted funds.

We have a policy of retaining between £20,000 and £25,000 in reserve and still carry considerably more than that. Our reserves are held to fund future activities that will strengthen and enhance the role of CPRE Lancashire in defending the countryside and urban spaces from inappropriate development. We are planning to utilise a legacy received in the year to fund the appointment of a part-time planning manager to undertake routine planning work, freeing Jackie Copley's valuable time to focus on significant planning matters, local and neighbourhood plans and consultancy work.

Risk management

The Charity recognises its responsibilities in terms of managing risk and has conducted a risk-management exercise to ensure that risks are identified, assessed, managed and monitored. This is reviewed annually. The most significant internal risks are considered to be:

- Inadequate financial reserves for long term viability
- Loss of key staff
- Security of electronic data.

We have a risk map and intend to review our highest risks at every executive committee meeting to manage risk to ensure functional integrity.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019

Small company provisions

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

24/06/2020

Approved by order of the board of trustees on

2020 and signed on its behalf by:



.....
D G McConnell – Trustee

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2019 which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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;
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in the report in order to enable a proper understanding of the account to be reached.

Nicola Mason

Nicola Mason FCA, DChA
MHA Moore and Smalley
Chartered Accountants
Preston

Date 24/06/2020.....

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2019

Income from:	Note	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
Donations and legacies	2	46,755	-	46,755	2,543
Charitable activities	3	55,492	9,566	65,058	37,980
Investments	4	3,347	-	3,347	2,885
Total income		105,594	9,566	115,160	43,408
<hr/>					
Expenditure on:	5				
Raising funds		(2,358)	-	(2,358)	(1,751)
Charitable activities		(52,874)	(2,720)	(55,594)	(63,693)
Total expenditure		(55,232)	(2,720)	(57,952)	(65,444)
<hr/>					
Net income/(expenditure) for the year		50,362	6,846	57,208	(22,036)
Net gains/(losses) on investments	9	2,322	-	2,322	(3,517)
Net income/(expenditure) for the year after net gains/(losses)		52,684	6,846	59,530	(25,553)
Transfers between funds		2,300	(2,300)	-	-
Net movement in funds					
Reconciliation of funds		54,984	4,546	59,530	(25,553)
Total funds brought forward		82,257	-	82,257	107,810
Total funds carried forward	12	137,241	4,546	141,787	82,257

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities. The notes on pages 10 to 16 form part of these accounts.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND

BALANCE SHEET

AS AT 31 DECEMBER 2019

	Note	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
Fixed assets					
Investments	9	81,505	-	81,505	79,183
			-		79,183
Current assets					
Debtors	10	4,560	-	4,560	-
Cash at bank and in hand		52,982	4,546	57,528	8,540
		57,542	4,546	62,088	8,540
Creditors: Amounts falling due within one year	11	(1,806)	-	(1,806)	(5,466)
Net current assets		55,736	4,546	60,282	3,074
Net assets		137,241	4,546	141,787	82,257
Funds	12				
Unrestricted – general		137,241	-	137,241	82,257
Restricted		-	4,546	4,546	-
Total funds		137,241	4,546	141,787	82,257

For the year ended 31 December 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved by the trustees and authorised for issue on 24/06/2020 and are signed on their behalf by:

.....
D G McConnell – Trustee
Company number:

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

Basis of preparation

The Lancashire Branch of the Campaign to Protect Rural England. is an incorporated charity registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are explained in the Trustees Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006* and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the company and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years.

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees and Directors have considered the potential impact of Covid 19 and concluded that any financial impact would not have a material effect on the company's ability to operate as a going concern. In coming to this conclusion the Trustees and Directors have relied upon the level of unrestricted existing reserves, that the membership revenue for 2020 and 2021 has been underwritten by national CPRE and a further legacy of approximately £7,400 is expected (see note 13).

Incoming resources

All incoming resources are included on the Statement of Financial Activities ("SOFA") when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Grants are recognised in the SOFA when receivable. When donors specify that grants given to the charity must be used in the future financial years, the income is deferred until that year. Assets and investments donated to the charity are included as donation income at market value at the time of the receipt.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies (continued)

Incoming resources

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Resources expended

The charity is not registered for VAT. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity on delivery of its activities and services, including those costs of any indirect nature necessary to support them.

Investments

Current asset investments are measured at market value and any changes are recognised in 'net gains/ (losses) on investments' in the SOFA.

Taxation

As a registered charity, the society is exempt from corporation tax on its charitable activities to the extent that these are applied to its charitable objects.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements

Judgements and key sources of estimation uncertainty

There have been no significant judgements made in the process of preparing the financial statements.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

2 Donations and legacies

	2019	2018
	£	£
Donations and legacies	46,755	2,543
Unrestricted grants	-	-
	<u>46,755</u>	<u>2,543</u>

Donation and legacy income is all unrestricted income for the current and previous year.

3 Income from charitable activities

	2019	2018
	£	£
Membership fees	19,305	14,289
Grants (restricted)	9,566	15,110
Other income	3,052	-
Lottery	428	360
Consultancy fees	32,707	8,221
	<u>65,058</u>	<u>37,980</u>

Unrestricted income £55,492 (2018: £22,870). Restricted income £9,566 (2018: £15,110).

4 Investment income

	2019	2018
	£	£
Other fixed asset investments	3,296	2,884
Deposit account interest	51	1
	<u>3,347</u>	<u>2,885</u>

Investment income is all unrestricted income for the current and previous year.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

5 Charitable activities

	2019	2018
	£	£
Costs of raising funds		
Advertising and publicity materials	2,358	1,711
Events	-	40
	<u>2,358</u>	<u>1,751</u>
Charitable activities		
Lottery	350	-
Administration fees	5,168	2,917
Wages and social security (2018: £5,352 restricted)	34,414	36,873
Pension	4,185	1,800
Telephone	189	649
Urban Network project (2019 and 2018 restricted)	2,720	7,148
Postage and stationery	568	1,144
Sundries	119	572
Independent examination fees	1,506	1,200
Contractors costs (2018 restricted)	-	3,000
Rent	674	2,229
Computer costs	-	167
Insurance	570	573
Subscriptions	764	-
Travel expenses	4,161	3,192
Professional costs	206	2,229
	<u>55,594</u>	<u>63,693</u>
	<u>57,952</u>	<u>65,444</u>
Split:		
Unrestricted expenditure	55,232	49,944
Restricted expenditure	<u>2,720</u>	<u>15,500</u>
	<u>57,952</u>	<u>65,444</u>

During the year £2,720 was spent on the restricted Urban Network project.

Last year restricted expenditure included £3,000 of contractors costs, £7,148 of Urban Network project costs and £5,352 on wages.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMEBR 2019

6 Net income/(outgoings) resources

	2019	2018
	£	£
Net incoming/(outgoing) resources are stated after charging:		
Independent examiner's fees (excluding VAT)	1,506	1,000

7 Trustees' remuneration and expenses

A total of £1,541 was paid to three trustees during the year ended 31 December 2019 to cover travel expenses and subsistence during conferences (2018: £949, 2 trustees).

The trustees neither received nor waived any emoluments during the year (2018: £nil).

8 Staff costs and employee benefits

There was 1 employee during the year (2018: 1)

	2019	2018
	£	£
Wages and social security	34,414	36,873
Pension costs	4,185	1,800
	<u>38,599</u>	<u>38,673</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

9 Fixed assets investments

	2019
	£
Market value at 1 January 2019	79,183
Change in Market value	<u>2,322</u>
Market value at 31 December 2019	<u>81,505</u>

Investments in COIF charities fixed interest funds.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

10 Debtors: amounts falling due within one year

	2019	2018
	£	£
Prepayments and accrued income	4,560	-
	<u>4,560</u>	<u>-</u>

11 Creditors: amount falling due within one year

	2019	2018
	£	£
Other taxes and social security	-	678
Trade creditors	-	648
Accruals and deferred income	1,806	4,140
	<u>1,806</u>	<u>5,466</u>

12 Funds

Current year	Brought forward at 01/01/19	Incoming resources	Outgoing resources	Investment gains/transfers	Carried forward at 31/12/19
	£	£	£	£	£
Restricted funds:					
Liverpool Green Wedge	-	4,546	-	-	4,546
Urban Network	-	2,720	(2,720)	-	-
Demographic survey	-	2,300	-	(2,300)	-
Total restricted	<u>-</u>	<u>9,566</u>	<u>(2,720)</u>	<u>(2,300)</u>	<u>4,546</u>
Unrestricted funds:					
General reserve	82,257	105,594	(55,232)	4,622	134,941
Total unrestricted	<u>82,257</u>	<u>105,594</u>	<u>(55,232)</u>	<u>4,622</u>	<u>137,241</u>
Total funds	<u>82,257</u>	<u>115,160</u>	<u>(57,952)</u>	<u>2,322</u>	<u>141,787</u>

General reserve

The General reserve represents the free funds of the charity which are not designated for particular purposes.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

12 Funds

Restricted funds

£4,546 (2018: £Nil) was received in respect of a contribution towards legal costs to save the Green Wedge in South Liverpool.

£2,720 was received from Urban Network to consider the natural environment, in and around urban centres, and the spatial planning implications as devolved governance takes shape, and new combined authorities take over strategic decision making.

£2,300 was received from Parish Councils in West Lancashire to pay for a demographic survey of the area, and the time of the planning manager. The expenditure on the Demographic Survey was incurred last year so the £2,300 of restricted income relating to this was transferred to unrestricted funds to reimburse the fund.

Restricted funds

Prior year	Brought forward at 01/01/18	Incoming resources	Outgoing resources	Gains / (losses) on investment	Carried forward at 31/12/18
	£	£	£	£	£
Restricted funds:					
Parish Councils	-	2,610	(3,000)	390	-
Urban Network	-	12,500	(12,500)	-	-
Total restricted	<u>-</u>	<u>15,110</u>	<u>(15,500)</u>	<u>390</u>	<u>-</u>
Unrestricted funds:					
General reserve	82,257	28,298	(49,944)	(3,907)	82,257
Total unrestricted	<u>82,257</u>	<u>28,298</u>	<u>(49,944)</u>	<u>(3,907)</u>	<u>82,257</u>
Total funds	<u>82,257</u>	<u>43,408</u>	<u>(65,444)</u>	<u>(3,517)</u>	<u>82,257</u>

13 Contingent asset

During the year the charity was bequeathed a share in a death estate. It is the policy of the charity to recognise the income once the amounts can be accurately quantified. All assets quantified have been included in the accounts.

At the year-end there was a donation in a will still pending and due to the uncertainty of the amounts, the income will be recognised in the year in which the donations are either received or the amounts can be determined with reasonable certainty. The approximate value of such donations in wills to which the charity can put a value is £7,400.

Company No. 05291461

Charity No. 1107376

**CPRE Lancashire
Acres Brook, Sabden Road
Higham, Lancashire BB12 9BL**

MHA Moore and Smalley
Richard House
9 Winckley Square
Preston
PR1 3HP

Dear Sirs

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 December 2019. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK and Ireland) and that you do not express an audit opinion.
- 2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
- 3 We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 December 2019 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
- 4 We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter dated 17 March 2020, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 5 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
- 6 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 7 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

- 8 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.

- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 12 The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

- 13 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

- 14 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 15 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 16 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 17 We believe that the charitable company's financial statements should be prepared on a going concern basis. The Trustees and Directors have considered the potential impact of Covid 19 and concluded that any financial impact would not have a material effect on the company's ability to operate as a going concern. In coming to this conclusion the Trustees and Directors have relied upon the level of unrestricted existing reserves, that the membership revenue for 2020 and 2021 has been underwritten by national CPRE and a further legacy of approximately £7,400 is expected. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 18 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows / listed overleaf:

	£
Green Wedge Liverpool	4,546
GMSF Economist	2,720
Demographic survey	2,300
	<hr/> 9,566 <hr/>

Yours faithfully

D G M^cConnell

.....
D G McConnell - Trustee

On behalf of the board of trustees

Date 24/06/2020
.....