



The countryside charity
Lancashire, Liverpool City Region
and Greater Manchester

CPRE Lancashire, Liverpool City Region & Greater Manchester

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

Report and Financial Statements

**For the year ended
31 December 2021**

CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER

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CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER

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
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

CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021. 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 and the support of national CPRE helps us build on our established reputation for professionalism and expertise. Our impact is disproportionate to our small membership base and income. The Board numbers 5 trustees. Our volunteers include a treasurer, over 25 'eyes and ears' planning volunteers, 2 photography volunteers and our West Lancashire and Liverpool volunteers. The team are highly valued and appreciated for the time and devotion they give. We need more of them as our ambition and our work load rises, notably because of the intense political pressure to build, build and build.

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 6 trustees who are also directors as we are both a charity and a limited company. All these trustees were elected and serve a three-year term, but are eligible for election for a further three year term. 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 two employees - our Planning Director, Jackie Copley MRTPI., MA., BA. (Hons), PgCert and our Planning Manager Matthew Kennedy. Becca Nelson is our Director of Communications and Volunteering (a paid contractor role). She manages our volunteers and our website, social media and all communications and publicity. Our paid contracted Group Administrator is Debbie Janney - who is the main contact for the charity.

External trustees are selected through outside agencies, are interviewed by at least 2 trustees and appointed by the Board. 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 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 including:

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Aims and achievements (continued)

- reducing our carbon emissions;
- avoiding the use of green belt, the countryside and other designated landscapes for inappropriate development. This is largely through campaigning, education and objecting to and supporting the objections of local residents' groups to inappropriate development;
- advocating "brownfield first" in land use;
- campaigns focused on food and farming, affordable rural housing, transport, energy (shale gas fracking and renewables), and waste and as major issues for and relating to environmental protection;

Campaigning aims for 2022 will continue to be:

- the protection, promotion and enhancement of the countryside and green space including in urban settings. Most of our members live in Lancashire and many have access to the countryside. Members also live in Greater Manchester and the Liverpool City Region where access to the countryside is more problematic. We continue to respond to emerging spatial development strategies at the Greater Manchester and Liverpool City region scale - especially the defence of the countryside from damaging development;
- the climate and biodiversity crisis;
- truly affordable housing with a blend of tenures including housing for social rent;
- housing design and build quality as described in national CPRE's Housing Design Audit for England 2020. The nation is blighted by poor house and housing estate design and build quality with insufficient action on carbon neutrality;
- 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 trees, hedgerows, agricultural land and over threats to the countryside and its 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. Local Plans map and demarcate areas for development, activity and for leisure, recreation and protection. The local communities have the opportunity to input on the creation of those Plans. They show sites for residential development, industry, economic activity and green space. It is very difficult for development to occur on land in a local plan that is NOT designated for such development. If a local authority does not have an up-to-date Local Plan then local land including green space, farmland and countryside is under threat from speculative development. We input in nearly every Local Plan consultation to procure the best possible outcome for the countryside and our green spaces and the communities who rely on them. We also assist in the creation of Neighbourhood Plans which similarly frame the use and purpose of land but at an even more local level.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Public benefit (continued)

We object to inappropriate major residential development applications and support local groups campaigning against such development.

We also consult on nationally significant major Infrastructure projects eg HS2 rail, coal, oil and gas extraction and we work in liaison with many other groups, e.g. Parish Councils, Civic Trusts and 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 ecommunications 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. Unfortunately the effects of the Covid 19 pandemic severely restricted some of our work and activities in 2021.

TOWN AND COUNTRY PLANNING

1. Central government published its "Planning for the Future" White Paper in 2020 which outlined fundamental long-term reforms to the planning system including moving from our discretionary system (enabling community participation and objection) to zonal planning (which limits community input). Its aim is to make it easier and quicker for houses to be built. CPRE nationwide and many other non- governmental organisations are strongly opposed to the "reforms" as it is considered they will do nothing to solve the crisis in the supply of truly affordable homes and may jeopardise protection of our green spaces including green belt and the countryside. A comprehensive "One CPRE" response was submitted to Government in 2020 and our Group and CPRE Groups across England campaigned on social media and in the press through 2020 and into 2021. The concerns of CPRE were repeatedly mentioned in parliamentary debate on the matter; our Chair, Debbie McConnell was interviewed by Rob Booth of The Guardian for articles on it which appeared in 2020 and 2021. The views of CPRE were comprehensively included in articles in The Times, The Guardian, The Daily Telegraph and The Daily Mirror. Note the white papers have been withdrawn.
2. The Environment Act 2021 received royal assent in November 2021. It "aims to improve air and water quality, tackle waste, improve biodiversity and make other environmental improvements". CPRE participated in the consultation on the bill. Unfortunately its ambitions for protection of the countryside appear to have been significantly reduced; the National charity is currently analysing the Act. What is needed is the secondary legislation to enable the biodiversity net gains and other promises for environmental protection.
3. In 2021 we contributed to a number of Local and Neighbourhood Plans and planning documents including:
 - Local Plans: 20 Local Plans across our geography, and also some in Cheshire that border or are part of the Liverpool City Region and Greater Manchester;
 - Opposition to unjustified development within the Green Belt and AONBs and subsequent release and inappropriate development in the countryside and semirural area including:
 - objection to a planning application for holiday lodges at Stone Fold in the Forest of Bowland Area of Outstanding Natural Beauty on multiple planning harm grounds;

CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

TOWN AND COUNTRY PLANNING (continued)

- extensive advice to and representation of members and the public by Jackie Copley and trustees on small to medium scale applications (nearly all housing) throughout the north west including 1,000 dwellings on land at Eccleston Golf Course in St Helens due to the harm to land allocated as a safeguarded site (identified for retention in the long term) in the Green Belt;
- Parkside B8 road-based logistics and warehousing development– a large and controversial application on green belt in St Helens;
- Omega B8 road based logistics and warehousing development– a large and controversial application on green belt in Warrington; and
- working with Friends' of Rimrose Valley near Crosby and Friends of the Earth to object to the construction of a major road and associated infrastructure through Rimrose Valley Country Park to facilitate HGV traffic and to connect Liverpool Superport to the motorway network. The Park is in the Green Belt, is significant ecologically and is a much-loved beauty spot, green space and wildlife habitat.

We have also sought and inputted on unlawful planning activity notifying Natural England of harm to peat mossland at Simonswood in West Lancashire, land forms part of a nature reserve, since 1911.

A full report of our town and country planning activity by our Planning Director Jackie Copley is annexed at the end of this report.

NATIONAL CAMPAIGNS

National CPRE has launched nationwide campaigns that affect the north west and many other regions. Our Group and many others have contributed to many of the following:

- "Hedge Fund: 40by50" – a report on the decline of the hedgerow and proposals to create 40% more hedgerows by 2050. Debbie McConnell, Chair attended the launch of the campaign in September 2021 at the Houses of Parliament;
- "State of the Green Belt 2021"- a statistical analysis of the loss and gain of green belt nationwide. There has been a year- on -year decline in Green Belt acreage and 2021 was no different with a significant net loss;
- "Beauty still betrayed: the state of our AONB's in 2021". There are 34 Areas of Outstanding Natural Beauty in England and they are under threat from development. For example an AONB in Dorset is threatened with 3000 new houses;
- "Recycling our land: the state of Brownfield Report 2021". In 2021 Boris Johnson, the Prime Minister stated "there will be no more building on green belt". Green belt has continued to be built upon and it continues to be the preferred first choice of the property development industry;
- "Young people in rural areas: a report 2021". This examined the issues for young people including children living and growing up in rural areas;
- "Access to nature in the English countryside 2021". This examined the issues of access to countryside and green space by the poor and disadvantaged, by the disabled and by people in the BAME communities;
- continuation of CPRE's campaign to have a deposit return scheme (DRS) for all cans and bottles. The Department for Food, Environment and Rural Affairs (Defra) announced its intentions to implement a DRS for England, subject to consultation, in 2018. In April 2021 they released the second consultation on the system design. This consultation still included major questions on scope and announced yet another delay in the implementation of a DRS. This is extremely disappointing and indeed very frustrating. The UK, particularly its green spaces and countryside is blighted by bottle and can litter. Our campaign has the support of Coca Cola and the Association of Independent Retailers which represents small retail businesses such as corner shops.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

- In December 2021 the national CPRE planning team was awarded a prestigious PACA Public Affairs Award for its collaborative approach with other charities in opposing the Planning White Paper (see 1. IN TOWN AND COUNTRY PLANNING AND THE ENVIRONMENT above), which led to the Government scrapping the unpopular reforms that threatened democracy and our natural environment.

EVENTS in 2021

The effects of the Covid pandemic continued to be felt so there were fewer events than normal in 2021.

- February: "Shining the light on Soil" webinar. Presenters: Chris Molyneux, 5th generation local farmer with international academic experience and Helen Greaves, of UCL's Pond Restoration Research Group undertaking a PhD in farm ponds. We need our soil for so many things from food production, to flood defence and combating climate change. It is not a replaceable asset and it took millions of years to exist. The message of this webinar is that we should not take our soil for granted.
- 1. February: The annual Star Count, a National initiative, was a great success with hundreds of people taking part across the north west. Everyone gawped at the night sky and counted the stars in the Orion-the hunter- constellation. The purpose of the Count, the results of which are published in social and written media including the press, is to highlight the benefits of dark skies for people – a beautiful sight, and the problems of light pollution, particularly for wildlife;
- March: Jackie Copley, Planning Director and Debbie McConnell, Chair, gave a talk to CPRE Northamptonshire on our work in the north west and a potted history of the north west including history, politics, music and sport;
- April: Debra McConnell, chair, attended a national CPRE and Cardiff University seminar that considered how environmental goals should and could be placed at the heart of town and country planning.
- June: We held a webinar hosted by CPRE North West group and Debbie McConnell, Chair, 'Climate change and local plans'. 2 planners from Lancaster Council, which declared a climate emergency in 2019, and Jackie Copley Planning Director, presented on the importance of embedding the climate crisis in the local plan: how to tackle the crisis through town and country planning in a Council's area.
- July: Jackie Copley, Planning Director and national CPRE colleagues delivered 3 "brownfield first" seminars in the north, midlands and south. It explained the nature and importance of brownfield sites as a sustainable resource for property development, particularly housing and the longstanding problems of application and enforcement of a "brownfield first" policy to protect the countryside and green spaces, particularly green belt;
- September: Dr Des Brennan, Trustee and 90 years young received a special CPRE "Countryside Hero" Award from Crispin Truman, CEO of the national charity.
- September: Debbie McConnell, Chair, attended the launch of the national CPRE charity's "40by50" and "Hedge Fund" campaign at the House of Commons. The campaign is for a 40% increase by 2050 in English hedgerows, a unique feature of the English countryside. CPRE and George Eustice, Secretary of State for Environment, Food and Rural Affairs (DEFRA) spoke. Many charities, non-governmental organisations, journalists and MPs attended.
- November: an "Enhancing Nature" Seminar was hosted by CPRE NW Group with speakers Graeme Willis CPRE's director of agriculture, Roy Hymas and Katie Finkill-Coombs from Natural England and Dr Rachel Giles from Cheshire Wildlife Trust who informed attendees on how to best enhance nature in the future using Local Nature Recovery Strategies and Biodiversity Net Gain Metrics.
- November. Jackie Copley, Planning Director and Debbie McConnell, Chair attended COP26 – the United Nations Climate Change Conference - in Glasgow with colleagues from CPRE Derbyshire and national CPRE. We marched with 100,000 like - minded people from many organisations and communities and attended events.

CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW AND RESERVES

Total net assets and free reserves for the year amounted to £96,048 (£122,544 y/e 31/12/20). Unrestricted reserves are closely monitored by the Trustees. The reserves policy is to ensure that the unrestricted reserves cover at least 6 months worth of core costs. The charity is meeting this policy. Beyond that limit, the Trustees look at the potential to invest surplus reserves into strategic projects that contribute towards the mission and/or the long-term sustainability of the charity. The current priority has been to invest in an additional part-time planning manager to strengthen the network of planning volunteers across the region. This should significantly increase our capacity to respond effectively to planning issues, enabling us to build greater levels of awareness, supporters and members over the longer term.

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.

Approved by order of the board of trustees on 13th September 2022 and signed on its behalf by:



D G McConnell – Trustee

**CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's trustees of the charity (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 charity 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 charity 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 FCA, DChA

**MHA Moore and Smalley
Chartered Accountants
Preston**

Date 13 / 9 / 22

CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER
STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

Income from:	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Donations and legacies	2	3,012	-	3,012	616
Charitable activities	3	29,789	26,719	56,508	31,115
Investments	4	2,800	-	2,800	2,020
Total income		35,601	26,719	62,320	33,751
Expenditure on:					
Raising funds	5	(216)	-	(216)	(273)
Charitable activities	5	(56,381)	(23,072)	(79,453)	(55,423)
Total expenditure		(56,597)	(23,072)	(79,669)	(55,696)
Net income/(expenditure) for the year		(20,996)	3,647	(17,349)	(21,945)
Net gains/(losses) on investments	9	(5,499)	-	(5,499)	2,702
Net income/(expenditure) for the year after net gains/(losses)		(26,496)	3,647	(22,818)	(19,243)
Transfers between funds		-	-	-	-
Net movement in funds		(26,496)	3,647	(22,818)	(19,243)
Reconciliation of funds		(26,496)	3,647	(22,818)	(19,243)
Total funds brought forward		122,544	-	122,544	141,787
Total funds carried forward	12	96,048	3,647	99,695	122,544

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 11 to 17 form part of these accounts.

CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Fixed assets					
Investments	9	78,707	-	78,707	84,207
Current assets					
Debtors	10	4,701	-	4,701	4,402
Cash at bank and in hand		14,441	3,647	18,088	36,557
					40,959
Creditors: Amounts falling due within one year	11	(1,801)	-	(1,801)	(2,622)
Net current assets		20,988	-	20,988	38,337
Net assets		96,048	3,647	99,695	122,544
Funds					
Unrestricted – general	12	96,048	-	96,048	122,544
Restricted		-	3,647	3,647	-
Total funds		96,048	3,647	99,695	122,544

For the year ended 31 December 2021 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 on2022 and are signed on their behalf by:

13th September



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

CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Basis of preparation

CPRE Lancashire, Liverpool City Region & Greater Manchester 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 regular financial reviews and close monitoring of performance against budget.

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.

CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2 Donations and legacies

	2021	2020
	£	£
Donations and legacies	3,012	616
	<u>3,012</u>	<u>616</u>
	<u>3,012</u>	<u>616</u>

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

3 Income from charitable activities

	2021	2020
	£	£
Membership fees	14,614	14,625
Grants (restricted)	26,719	-
Other income	-	45
Lottery	-	-
Consultancy fees	15,175	16,445
	<u>56,508</u>	<u>31,115</u>
	<u>56,508</u>	<u>31,115</u>

Unrestricted income £29,789 (2020: £31,115). Restricted income £26,719 (2020: £nil grants).

4 Investment income

	2021	2020
	£	£
Other fixed asset investments	2,797	1,978
Deposit account interest	3	42
	<u>2,800</u>	<u>2,020</u>
	<u>2,800</u>	<u>2,020</u>

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

CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5 Charitable activities

	2021	2020
	£	£
Costs of raising funds		
Advertising and publicity materials	216	273
	<u>216</u>	<u>273</u>
Charitable activities		
Lottery	-	100
Administration fees	4,484	5,363
Wages and social security	38,497	35,050
Pension	5,365	4,171
Telephone	152	195
Liverpool Green Wedge (2020 restricted)	-	4,546
Knowsley project (2021 restricted)	23,072	-
Postage and stationery	559	976
Sundries	1,621	201
Independent examination fees	1,500	1,716
Rent	60	85
Computer costs	-	-
Insurance	878	664
Subscriptions	494	628
Travel expenses	867	884
Professional costs	1,904	844
	<u>79,453</u>	<u>55,423</u>
	<u>79,669</u>	<u>55,696</u>
Split:		
Unrestricted expenditure	56,597	51,150
Restricted expenditure	<u>23,072</u>	<u>4,546</u>
	<u>79,669</u>	<u>55,696</u>

CPRE LANCASHIRE, LIVERPOOL CITY REGION & GREATER MANCHESTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6 Net income/(outgoings) resources

2021
£ **2020**
£

Net incoming/(outgoing) resources are stated after charging:

Independent examiner's fees (Including VAT)	1,500	1,716
	1,500	1,716

7 Trustees' remuneration and expenses

There have been no costs during the year ended 31 December 2021 to cover travel expenses and subsistence during conferences for the Trustees (2020: £nil).

The trustees neither received nor waived any emoluments during the year (2020: £nil).

8 Staff costs and employee benefits

There was 1 employee during the year (2020: 1)

2021
£ **2020**
£

Wages and social security	38,497	35,050
Pension costs	5,365	4,171
	43,862	39,221
	43,862	39,221

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

9 Fixed assets investments

2021
£

Market value at 1 January 2021	84,207
Change in market value	(5,499)
	78,707
	78,707

Investments in COIF charities fixed interest funds.

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10 **Debtors: amounts falling due within one year**

	2021	2020
	£	£
Prepayments and accrued income	4,701	4,402
	<u>4,701</u>	<u>4,402</u>

11 **Creditors: amount falling due within one year**

	2021	2020
	£	£
Other taxes and social security	-	657
Accruals and deferred income	1,801	1,965
	<u>1,801</u>	<u>2,622</u>

12 **Funds**

Current year	Brought forward at 01/01/21	Incoming resources	Outgoing resources	Investment gains/transfers	Carried forward at 31/12/21
	£	£	£	£	£
Restricted funds:					
Knowsley project fund	-	26,719	(23,072)	-	3,647
Total restricted	-	26,719	(23,072)	-	3,647
Unrestricted funds:					
General reserve	122,544	35,601	(56,597)	(5,499)	96,049
Total unrestricted	122,544	35,601	(56,597)	(5,499)	96,049
Total funds	122,544	62,320	(79,669)	(5,499)	99,696

General reserve

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

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12 **Funds**

Restricted funds

There have been receipts totalling £26,719 of restricted income in the year relating to the Knowsley project. £nil was received in 2020.

Restricted funds

Prior year	Brought forward at 01/01/20 £	Incoming resources £	Outgoing resources £	Investment gains/transfers £	Carried forward at 31/12/20 £
Restricted funds:					
Liverpool Green Wedge	4,546	-	(4,546)	-	-
Total restricted	<u>4,546</u>	<u>-</u>	<u>(4,546)</u>	<u>-</u>	<u>-</u>
Unrestricted funds:					
General reserve	<u>137,241</u>	<u>33,751</u>	<u>(51,150)</u>	<u>2,702</u>	<u>122,544</u>
Total unrestricted	<u>137,241</u>	<u>33,751</u>	<u>(51,150)</u>	<u>2,702</u>	<u>122,544</u>
Total funds	<u>141,787</u>	<u>33,751</u>	<u>(55,696)</u>	<u>2,702</u>	<u>122,544</u>

13 **Contingent asset**

At the 2020 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 value of such donations in wills to which the charity can put a value was confirmed in April 2021 and is £2,750, this has been recognised in the 2021 accounts.