

Company No. 05291461

Charity No. 1107376

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 2018**

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/Directors/Council of Management:

Mrs A Dawson - passed away May 2018
Mr C N Thompson - chair
Ms L Beaton - vice chair
Dr D Brennan
Mrs D G McConnell - company secretary
Mrs L King - treasurer (appointed 12/9/18)

Contact address:

CPRE Lancashire
PO Box 1386
Preston
PR2 0WU

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 2018

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 2018. 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 on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

OBJECTIVES AND ACTIVITIES

Aims and achievements

CPRE Lancashire covers the historic county therefore extending to include Greater Manchester and Merseyside. 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 rural housing, food and farming, transport, energy and waste as major issues for environmental protection. Campaigning aims for 2019 will continue to be the promotion and enhancement of the character of the Lancashire countryside and our urban green spaces, especially the defence of the countryside from damaging development.

CPRE has continued to make successful objections to inappropriate development of rural places. We continue to contribute to Councils' Local Plans emphasising positive protection of the beautiful countryside of Lancashire, 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 and threats to the countryside, including intrusive developments of large housing developments adjacent to small villages. 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 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.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

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 Lancashire is grateful for their contribution. We are constantly seeking to expand the number of volunteers. The Lancashire Branch is supported by National Office 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 Directors and Trustees are responsible for and have control of the activities of the Branch. 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 and trustee Vicki King. We have also set up a new Commercial Committee chaired by John Greaves, a member of the Executive Committee. 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.

This year sadly one of our most valuable and experienced Trustees, Audrey Dawson died. Audrey did an excellent job managing our administration and, prior to the appointment of Vicky King, our finance as well as contributing fully to all aspects of our work. She is a significant loss to the Branch. Our part-time administrator also retired after 10 years with us. This prompted us to revise our administration and systems, with the result that we closed our office in Leyland, employed a very experienced new part-time administration manager (Debbie Janney) who works from home and radically improved our finance systems. This produced cost savings. We believe these changes will be very beneficial to the Branch in the long term.

Our achievements over the year

It has been another very successful year. Of particular importance through a grant from National CPRE we have extended our interests and activity in our 2 major urban areas Greater Manchester and Liverpool City Region.

We have been very active in contributing to a number of Local and Neighbourhood Plans and particularly critical of a substantial number of threats to Green Belt and urban green spaces in some of them.

We have offered extensive advice and some excellent training, particularly in Neighbourhood Plan preparation.

Our planning manager, Jackie Copley has increased CPRE's fee income through a variety of projects, all in keeping with our aims, such as landscape character assessments. She has represented CPRE and a variety of interest groups at planning enquiries and hearings achieving some success.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

Our achievements over the year (continued)

Our Trustee, Debbie McConnell, spoke at the CPRE National Conference in Autumn on CPRE's aims and values, promoting diversification of our membership and a more nuanced approach to "rural England" so as to include semi-rural areas and urban green spaces. Dr Des Brennan, Trustee of our branch is a national CPRE expert on fracking and has campaigned tirelessly against it.

We held a very successful climate change conference in Manchester attended by politicians and those with environmental interests at which the renowned climate change expert Professor Kevin Anderson, from the Tyndall Centre for Climate Change Research, spoke.

Our relationship with the whole of the CPRE network has been enhanced because of our good positive reputation.

Operating and Financial Review

To strengthen the resources of the Branch to meet its aims and objectives, the Trustees agreed to a prudent withdrawal on the investments held by the Branch to continue to employ a professional planning officer. We are now seeing the benefits of a decision last year to charge for the services of our planning manager. It is our objective to cease having to use our reserves to supplement, the results by the end of next year.

We have a policy of retaining between £20,000 and £25,000 in reserve and still carry considerable more than that. We expect to call on those reserves to fund part of the costs of employing our planning manager for a further year, but we are already increasing our income due to commissioned work undertaken and cutting costs.

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 now fully compliant with the new GDPR regulations (covering data protection).

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.

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 14th May 2019 and signed on its behalf by:


C-N Thompson - Trustee

DEBRA G MCCONNELL - Trustee and Company Secretary

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2018 which are set out on pages 6 to 14.

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 FCA, DChA
MHA Moore and Smalley
Chartered Accountants
Preston

Date 16 May 2019

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2018

Income from:	Note	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
Donations and legacies	2	2,543	-	2,543	7,995
Charitable activities	3	22,870	15,110	37,980	11,735
Investments	4	2,885	-	2,885	4,213
Total income		28,298	15,110	43,408	23,943
Expenditure on:	5				
Raising funds		1,751	-	1,751	8,359
Charitable activities		48,193	15,500	63,693	55,328
Total expenditure		49,944	15,500	65,444	63,687
Net income/(expenditure) for the year		(21,646)	(390)	(22,036)	(39,744)
Net gains/(losses) on investments	9	(3,517)	-	(3,517)	102
Net income/(expenditure) for the year after net gains/(losses)		(25,163)	(390)	(25,553)	(39,642)
Transfers between funds		(390)	390	-	-
Net movement in funds		(25,553)	-	(25,553)	(39,642)
Reconciliation of funds					
Total funds brought forward		107,810	-	107,810	147,452
Total funds carried forward	12	82,257	-	82,257	107,810

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 8 to 14 form part of these accounts.

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
BALANCE SHEET
AS AT 31 DECEMBER 2018

	Note	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
Fixed assets					
Investments	9	79,183	-	79,183	102,700
		79,183	-	79,183	102,700
Current assets					
Debtors	10	-	-	-	113
Cash at bank and in hand		5,540	3,000	8,540	6,797
		5,540	3,000	8,540	6,910
Creditors: Amounts falling due within one year	11	(2,466)	(3,000)	(5,466)	(1,800)
Net current assets		3,074	-	3,074	5,110
Net assets		82,257	-	82,257	107,810
Funds	12				
Unrestricted – general		82,257	-	82,257	107,810
Restricted		-	-	-	-
Total funds		82,257	-	82,257	107,810

For the year ending 31 December 2018 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 14th May 2019 and are signed on their behalf by:


 G N Thompson – Trustee

Company number: 05291461

MRS DEBRA G McCONNELL – Trustee and
 Company Secretary

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

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 (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), 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 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 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.

Incoming resources

All incoming resources are included on the Statement of Financial Activities 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.

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

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies (continued)

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 ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

2 Donations and legacies

	2018 £	2017 £
Donations	2,543	2,495
Unrestricted grants	<u>-</u>	<u>5,500</u>
	<u>2,543</u>	<u>7,995</u>

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

3 Income from charitable activities

	2018 £	2017 £
Membership fees	14,289	10,748
Grants	15,110	-
Lottery	360	-
Consultancy fees	<u>8,221</u>	<u>987</u>
	<u>37,980</u>	<u>11,735</u>

Unrestricted income £22,870 (2017: £11,735). Restricted income £15,110 (2017: £nil)

4 Investment income

	2018 £	2017 £
Other fixed asset investments	2,884	4,199
Deposit account interest	<u>1</u>	<u>14</u>
	<u>2,885</u>	<u>4,213</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 ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

5 Charitable activities

	2018 £	2017 £
<i>Costs of raising funds</i>		
Consultancy fees and expenses	-	6,753
Advertising and publicity materials	1,711	1,606
Events	40	-
	<u>1,751</u>	<u>8,359</u>
<i>Charitable activities</i>		
Administration fees	2,917	1,541
Wages	36,000	36,000
Social security	873	2,412
Pension	1,800	2,936
Telephone	649	639
Urban Network project	7,148	-
Postage and stationery	1,144	713
Sundries	572	45
Independent examination fees	1,200	2,700
Contractors costs	3,000	3,875
Rent	2,229	3,078
Computer costs	167	938
Insurance	573	451
Travel expenses	3,192	-
Professional costs	2,229	-
	<u>63,693</u>	<u>55,328</u>
	<u>65,444</u>	<u>63,687</u>
Split:		
Unrestricted expenditure	49,944	63,687
Restricted expenditure	15,500	-
	<u>65,444</u>	<u>63,687</u>

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

6 Net income/(outgoings) resources

	2018 £	2017 £
Net incoming/(outgoing) resources are stated after charging/(crediting):		
Current independent examiner's fees (exc VAT)	1,000	-
Previous independent examiner's fees (exc VAT)	-	2,250
	<hr/>	<hr/>

7 Trustees' remuneration and expenses

£949 has been paid to 2 trustees during the year ended 31 December 2018 to cover travel expenses and overnight stays and subsistence during conferences (2017: £426, 3 trustees).

The trustees neither received nor waived any emoluments during the year (2017: £nil).

8 Staff costs and employee benefits

There was 1 employee during the year (2017: 1)

	2018 £	2017 £
Wages and salaries	36,000	36,000
Social security	873	2,412
Pension costs	1,800	2,936
	<hr/>	<hr/>
	38,673	41,348
	<hr/>	<hr/>

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

9 Fixed assets investments

	2018 £
Market value at 1 January 2018	102,700
Disposals	(20,000)
Change in Market value	(3,517)
	<hr/>
Market value at 31 December 2018	79,183
	<hr/>

Investments in COIF charities fixed interest funds

THE LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

10 Debtors: amounts falling due within one year

	2018 £	2017 £
Other debtors	-	-
Prepayments and accrued income	-	113
	-	113

11 Creditors: amount falling due within one year

	2018 £	2017 £
Other taxes and social security	678	-
Trade creditors	648	-
Accruals	4,140	1,800
	5,466	1,800

12 Funds

Current year	Brought forward at 01/01/17 £	Incoming resources £	Outgoing resources £	Gains / (loses) on investment £	Carried forward at 31/12/18 £
Restricted funds:					
Parish Council	-	2,610	(3,000)	390	-
Urban Network	-	12,500	(12,500)	-	-
Total restricted	-	15,110	(15,500)	390	-
Unrestricted funds:					
General reserve	107,810	28,298	(49,944)	(3,907)	82,257
Total unrestricted	107,810	28,298	(49,944)	(3,907)	82,257
Total funds	107,810	43,408	(65,444)	(3,517)	82,257

General reserve

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

Restricted funds

£2,610 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 LANCASHIRE BRANCH OF THE CAMPAIGN TO PROTECT RURAL ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

12 Funds

Restricted funds

£12,500 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.

Prior year	Brought forward at 01/01/16 £	Incoming resources £	Outgoing resources £	Gains/(Losses) on investments £	Carried forward at 31/12/17 £
Restricted funds	-	-	-	-	-
Total restricted	-	-	-	-	-
Unrestricted funds:					
General reserve	147,452	23,943	(63,687)	102	107,810
Total unrestricted	147,452	23,943	(63,687)	102	107,810
Total funds	147,452	23,943	(63,687)	102	107,810