Campaign to Protect Rural England, Sussex Branch CIO

Registered Charity No: 1156568

ANNUAL REPORT

2025

Campaign to Protect Rural England, Sussex Branch CIO
Charity number: 1156568

Chair's Report for the year ended 31st December 2025

The past year was an eventful one for CPRE Sussex. It often felt like the countryside was under unprecedented attack. But we continued to fight back – celebrating some real wins and highlighting the value of our precious landscapes and green spaces. As always, our members, supporters, project partners, staff and dedicated volunteers have been instrumental in helping to protect and celebrate the Sussex countryside.

Planning upheaval

Last year saw the Government repeatedly throwing the planning rule book into the air and ripping up protections for nature. The Planning Infrastructure Bill (PIB) was a disastrous piece of legislation which weakened environmental safeguards and reduced local democracy.

In the end, we did gain some concessions. These included restricting the use of controversial Environmental Delivery Plans (EDPs) which would require developers to pay into a national pot rather than delivering benefits more locally. The Government also conceded that there was a need for greater scrutiny of which planning applications should be decided by officers. However, while we can celebrate some small wins and know we fought hard for larger ones, the PIB was still a huge blow to the countryside.

In December, the Government also launched its publication consultation on the redraft of the National Planning Policy Framework (NPPF). It said this would take account of the concerns raised about brownfield first and chalk streams during PIB development. However, draft proposals are highly centralising, taking yet more power away from local councils and local democracy.

In the face of national pressures, we will continue to back residents and local councils working to protect their communities from profit-hungry developers.

Planning victories

Despite the chaos of national planning policy, throughout the year we fought alongside local communities to oppose harmful development applications – and we won.

Victories include the refusal of 1,450 homes on farmland in the High Weald National Landscape between Cuckfield and Ansty and 80 homes on long-undisturbed fields and hedgerows on the fringes of Haywards Heath. We also saw common sense prevail at appeal, including the dismissal of a bid for 475 homes on Chatsmore Farm which threatened the green gap between Worthing and Ferring.

Gatwick Airport

Approval of the hugely harmful runway at Gatwick Airport was a massive blow last year. Climate change is the single biggest threat to the countryside. This expansion will lead to increased air and noise pollution, as well as threatening local landscapes and wildlife.

As I write this, we are awaiting the results of a judicial review into the decision brought by our friends at CAGNE and backed by CPRE Sussex. I sincerely hope common sense will prevail and the High Court judges will block the Government's ludicrous decision to allow this runway to go ahead.

A rooftop solar revolution

In more positive news, our rooftop solar revolution continued to gain ground in 2025. In May, the Government announced all new homes will have solar panels.

Sussex now has more than 5.2MW of larger roof-mounted installations already operational with lots more planned. At the small scale, we have around 160MW of PV capacity already installed on domestic and other small roofs.

Chairman's Report for the year ended 31st December 2025 (continued)

A rooftop solar revolution (continued)

At the same time, brilliant local pioneers bring people together to run community-owned solar-powered systems. This rooftop-first approach to solar helps tackle the climate crisis while protecting agricultural land and green spaces.

Celebrating the countryside and green spaces

The successful return of our annual Tree Festival saw more than 1,000 people attend events across Sussex to raise awareness of the value of trees. The event, which included everything from poetry readings and tours to a photography exhibition, is part of our wider work to raise awareness of the value of trees.
Throughout the year, we continued to work with our community partners to plant new trees across Brighton & Hove. We are also urging Brighton & Hove City Council to ringfence funding for trees and increase canopy cover across the city.
In September, our ever-popular Countryside Day returned to the Knepp Estate. We would once again like to thank our hosts for their generous support.

Hedgerow Heroes

Another highlight of 2025 was the return of our Hedgerow Heroes scheme. The latest campaign saw volunteers planting 2km of hedgerow on the Manhood Peninsula.
The new hedgerow will provide vital wildlife corridors in a landscape surrounded by the protected areas of Pagham Harbour Nature Reserve, Medmerry and Chichester Harbour. The project is also an opportunity to raise awareness of the vital importance of these traditional habitats and work with community partners.
Thank you to everyone who has come along to the planting events!

Thank you to those who make our work possible

I would like to thank you all – our fantastic staff, volunteers, trustees, members and supporters for your invaluable support throughout 2025. Without your help, expertise and generosity, our work would not be possible.
Having been appointed as Chair at the Annual General Meeting, I would like to say a special thank you to the outgoing Chair Prof Dan Osborne. Dan has been a passionate advocate for protecting the environment – and the people who depend on it to survive and thrive. I am thrilled that he is not parting company with CPRE Sussex, now serving as Vice Chair.
I would also like to take this opportunity to thank David Johnson who has stepped down from his previous role as Vice Chair. David will continue to bring his expertise as a trustee.
Among the changes of last year, we were joined by three new team members. Please join me in welcoming Plant Your Postcode Manager Jen Eneke, Membership Supports and Fundraising Senior Officer Sarah Gabriel and Campaigns and Communications Manager Nancy Duckels.
As we move into the national CPRE charity's centenary year, we as a local branch have continued to build our operational infrastructure. With your support we can continue to protect the countryside for generations to come. Thank you.

Campaign to Protect Rural England, Sussex Branch CIO

Report of the Trustees for the year ended 31st December 2025

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019) and the Branch's governing document.

Working Names
CPRE Sussex and CPRE Sussex Countryside Trust

Objectives
The charitable objects of the Charity are to promote and encourage for the benefit of the public the improvement, protection and preservation of the countryside of Sussex and its towns and villages and the environmentally better development of the same.

Details of our current aims and strategy are set out under 'Future Plans' below.

Our activities in 2024 to deliver on this strategy are set out in the Chairman's report.

Structure, governance and management
CPRE Sussex is a Charitable Incorporated Organisation and its governing document is "The Constitution of the Campaign to Protect Rural England, Sussex Branch CIO" registered with the Charity Commission on 8th April 2014, charity number 1156568. The Branch is restricted by its Constitution from undertaking any substantial permanent trading activities. The business of the Branch is managed by the Board of Trustees according to the powers set out in the Constitution and the Board meets every 3 months with sub-committees formed as required. The Branch employs four part-time members of staff, including the Director who manages the day to day work of the organisation and has trustee approved delegated authority for operational matters including finance, employment, campaigning activity, engagement and fundraising.

Trustees
The Trustees who have served during the year and at the date of the Report were:

Penny Hudd
David Johnson
Professor Daniel Osborn (resigned 24th April 2026)
Sally Pavey
Dr Roger Smith
Jill Sutcliffe
Katherine Sykes (resigned 7th July 2026)
Corinne Stuart (resigned 24th April 2026)
Joshua Lelliott
Professor Clive Webb (appointed 5th July 2025)
Dr Stephen Millan (appointed 7th July 2026)
Ian Ruddock (appointed 7th July 2026)

Appointment and induction of Trustees

New trustees are appointed after a review of the skills required and are drawn from individuals who have relevant backgrounds. When appropriate the trustees consult other relevant organisations for nominations to the committee. New trustees are provided with an introduction to the Charity, where they receive copies of relevant documentation as well an operational induction with the Director.

Conflicts of interest

None of our trustees receive remuneration or other benefit from their work with the charity. Upon appointment to the Board any potential conflict of interest with any individual or organisation must be disclosed. Before each Board Meeting all trustees are requested to declare any conflict of interest with any agenda item.

Networks

The charity is a member of the network of charities federated to the national charity "CPRE The countryside charity", formerly known as the Campaign to Protect Rural England. The CPRE network comprises over 40 member charities, and the chairs of the network's member charities hold voting rights in the 'Assembly' body that shapes national CPRE decisions. The branding and core purposes are shared across the network. The Branch is also involved at a regional level with the County Branches Forum.

Reward Policy

The pay of the staff is determined by the Board of Trustees. Salaries are benchmarked with those of charities of similar size in terms of income, staff numbers and complexity. The same benefits, including pensions, and terms and conditions apply to all staff.

Registered address:

Brownings Farm, Blackboys, Uckfield, East Sussex, TN22 5HG

Bankers:

CAF Bank Ltd, PO Box 289, Kings Hill, West Malling, Kent, ME19 4TA

Independent Examiner:

Mr M Partridge, FCA, BK PLUS LIMITED, 44 Grand Parade, Brighton, East Sussex BN2 9QA

Investment adviser and nominee company:

Charles Stanley & Co Ltd, 55 Bishopsgate London EC2N 3AS

Public benefit reporting

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Plans for the Future

Sussex remains predominantly rural, with a patchwork of towns and villages, as well as significant development of much of its coastline. It contains incredibly beautiful landscapes, acknowledged in the designation of the South Downs National Park and the High Weald and Chichester Harbour Areas of Outstanding Natural Beauty.

Yet much of Sussex is not in good shape. It is under extreme pressure for new speculative housing, roads and airport-expansion. It experiences water shortages with increasing frequency, and its rivers and seas are polluted. It is already suffering from the effects of a climate breakdown, only expected to get worse: heatwaves, drought, flooding and more. In common with the rest of the UK, Sussex is highly nature-depleted, with 'industrial' farming practices playing a significant role in this decline.

Especially in our towns and cities, people experience air, light and noise pollution and a lack of access to nature. In addition, local people are increasingly priced out of the countryside, and Sussex as a whole. To try to address this, the Trustees approved a three year strategy (2023 to 2026) which incorporated the following objectives:

- **Protect**: resist excessive and poor development in Sussex to protect landscapes, natural systems and green spaces, while supporting genuinely affordable housing and tackling climate change
- **Celebrate**: inspire people with a love of the Sussex countryside, and enable everyone to access its transcendent beauty, and the health and wellbeing it brings
- **Regenerate**: create a greener future for Sussex through practical action and policy change, to restore clean water and air and flourishing nature, and build a thriving, equitable, economy that links rural and urban Sussex
- **Build our capacity**: engage more members, supporters, volunteers, staff and funds, empowering more people to deliver on our mission ('through evidence-gathering, education, influence, convening, collaboration, and campaigning, to be one of Sussex's leading people-powered shapers of a beautiful, thriving and sustainable countryside for everyone').

Our plans to deliver in these areas include:

Protect

- Recruiting and training a network of planning volunteers to cover *every* Local Planning Authority within Sussex, to provide comment on emerging Local Plans and respond to significant planning applications.
- Responding to applications for Nationally Significant Infrastructure Project, where we judge that these will have a significant impact on the Sussex countryside, including plans for the expansion of Gatwick Airport.
- Responding to Government consultations on reforms to planning rules.
- Developing new projects to build upon our previous 'Making Places' work, to empower local communities facing significant development in their area to shape what happens.

Plans for the Future (continued)

Celebrate

- Running a programme of on-the-ground and virtual walks, talks, visits and events, including our Countryside Day, to help people to experience and understand the Sussex countryside.
- Educating the public and decision-makers on the threats to the countryside, for example by commissioning and promoting research on the impacts of the climate, nature, water and (rural) housing affordability crises on Sussex.

Regenerate

- Campaigning in favour of solutions to the biggest of the threats, such as, for example, a rapid transition out of fossil fuels and towards well-located renewable energy generation and energy efficiency.
- Developing one or more partnership programmes to deliver a significant and tangible improvement to the Sussex landscape, such as a major restoration of hedgerows across the county.
- Continuing to 'bring the countryside into the city' by expanding our urban tree-planting work, and exploring how this can be expanded to incorporate other green/natural infrastructure such as rain gardens or urban nature corridors

Build capacity

- Engaging many more people in taking voluntary action with us, including growing our membership
- Becoming more representative of the Sussex population

Financial review and reserves

The Chair's report included in these accounts gives a full description of the activities for the year ended 31st December 2025. The total income for the financial year was £118,098 compared with £99,372. Total expenditure for the financial year was £164,597 compared to £125,394 in the previous year. The majority of costs are related to staff and office costs, with direct activity costs (Campaigning and project costs) varying from year to year. In 2025, staff costs increased to £95,520 (2024: £68,233) with 2 additional part-time posts created to help the Charity achieve it's objectives. The overall net movement in funds for the year, after accounting for investment gains of £4,596 was a deficit of £61,581 (2024: deficit of £22,190). The unrestricted funds were £546,110 at the beginning of the year and £328,946 at the end of the year(which included a transfer to designated reserves of £175,000). Restricted reserves were £8,465 at the beginning of the year and £8,726 at the end of the year. At the start of the year, the Trustees agreed to set up a number of designated reserves, and at the end of the year, these totalled £155,322.

CPRE Sussex Trustees recognise the need to maintain unrestricted reserves at a level appropriate to the needs of the charity. The level of reserves are reviewed quarterly in line with the monitoring and budgetary reporting process. Where CPRE Sussex records an annual deficit in unrestricted funds activities, the Trustees agreed a new policy in February 2025 as follows

Financial review and reserves (continued)

- **Unrestricted reserve levels:** to maintain a minimum of 1 x core operating expenses in free (undesignated) reserves

The high level of unrestricted reserves as at 31st December 2025 (£328,946) is well in excess of the reserves policy target with no issues in the medium term identified. Therefore, the Trustees consider that the level of reserves is adequate to support current activities for the next three to four years and are actively reviewing future funding to ensure that CPRE Sussex will continue to be an effective voice for the future (please refer to the reserves policy in the Notes). The Trustees review financial and other risks on a regular basis and in February 2025, agreed to create a number of designated reserves (to be used for specific strategic purposes) from the unrestricted funds. The designated reserves are as follows:

- **Salary funding for key growth roles:** £100k to cover two years' salary for the Head of Campaigns & Communications and Head of Members, Supporters and Fundraising, reflecting the anticipated payback period for the roles to become self-sustaining. This has been partially utilised in the year and as at 31st December 2025 the balance as at 31st December 2025 was £80,322
- **Freelance fundraising support:** £20k (2x £10k per annum in line with above) to supplement bid-writing and fundraising consultancy
- **Advertising and outreach costs:** £5k to cover social media, print, web advertising, and other promotional efforts to support fundraising and advocacy campaigns

An additional designated reserve of £50,000 was agreed during the year to cover planning consultancy costs expected to arise following recent changes to the planning legislation.

Investment policy

The Charity holds a mix of low risk investment funds with Charles Stanley and cash. Surplus funds this year have been invested in high interest bonds of 12 months or less.

Principal risks

The Trustees recognises their responsibilities in terms of managing risk and have systems in place to ensure that the risks faced by the Charity are identified, assessed, managed and monitored. The Senior Leadership Team and all staff assess risks as part of all significant project management. The Trustees review current material risks at each Board meeting during the year with the main categories risks identified as follows:

- Failure to diversify and grow income
- Failure to address the decline in membership

Other risks identified include paid personnel leaving; litigation by a developer/landowner; negative publicity nationally about the Charity's work; and poor governance from the Trustees.

As a growing charity, the trustees now intend to create and monitor a formal risk register for 2026 onwards.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Committee of Trustees on . . and signed on its behalf by:

Penelope Hudd, Chair 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CAMPAIGN TO PROTECT RURAL ENGLAND, SUSSEX BRANCH CIO

I report to the charity trustees on my examination of the accounts of The Campaign to Protect Rural England, Sussex Branch CIO for the year ended 31st December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Mr M Partridge, FCA
BK PLUS LIMITED
Chartered Certified Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: .....

Campaign to Protect Rural England, Sussex Branch CIO

Statement of Financial Activities for year ended 31st December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2025 £	2024 £
Incoming Resources						
Membership Subscriptions *		35,470	-	-	**35,470**	35,511
Investment Income		18,766	-	-	**18,766**	19,274
Legacies		1,000	-	-	**1,000**	1,773
Donations		16,798	-	-	**16,798**	15,827
Chalk Cliff Trust		5,000	-	-	**5,000**	5,000
Forgotten Places Grant		-	-	-	**-**	9,016
Hedgerow Heroes Grant		-	20,512	-	**20,512**	-
Plant Your Postcode Brighton		-	9,911	-	**9,911**	517
Brighton & Hove Tree Festival		-	1,804	-	**1,804**	4,000
CPRE Centenary Grant		-	4,683	-	**4,683**	-
Gift Aid on Donations		2,421	-	-	**2,421**	2,152
Other Income		1,733	-	-	**1,733**	6,302
Total Incoming Resources	3	81,188	36,910	-	**118,098**	99,372
Expenditure						
Raising Funds		9,278	2,583	-	**11,861**	11,032
Charitable activities		118,670	34,066	19,678	**172,414**	114,362
Total Resources Expended	4 & 5	127,948	36,649	19,678	**164,597**	125,394
Net (Outgoing) / Incoming Resources		(46,760)	261	(19,678)	**(66,177)**	(26,022)
Gains on investment assets	7	4,596	-	-	**4,596**	3,832
Net Movements in Funds		(42,164)	261	(19,678)	**(61,581)**	(22,190)
		(42,164)	261	(19,678)	**(61,581)**	(22,190)
Transfer between Funds		(175,000)	-	175,000	**-**	-
Fund Balances at 1st January		546,110	8,465	-	**554,575**	**576,765**
Fund Balances at 31st December		**328,946**	**8,726**	**155,322**	**492,994**	554,575

* Includes Gift Aid claimed by National Office

Campaign to Protect Rural England, Sussex Branch CIO

Balance Sheet as at 31st December 2025

	Note	31st December 2025 £	31st December 2024 £
Fixed Assets			
Tangible Assets	6	**1,425**	1,438
Investments	7	**90,442**	123,412
		91,867	124,850
Current Assets			
Stocks	8	**203**	215
Debtors	9	**15,283**	25,338
Current asset investments	10	**318,896**	309,402
Short term deposits	11	**81,163**	115,849
Cash at bank and in hand		**7,137**	2,612
		422,682	453,416
Creditors			
Amounts falling due within one year	12	**(21,555)**	(23,691)
Net Current Assets		**401,127**	429,725
Total assets less current liabilities		**492,994**	554,575
Income Funds			
Restricted Funds	13	**8,726**	8,465
Designated Funds		**155,322**	-
Unrestricted Funds		**328,946**	546,110
Total Income Funds		**492,994**	554,575

Approved by the Committee of Trustees on ..... and signed on its behalf by:

Joshua Lelliott
Honorary Treasurer

Campaign to Protect Rural England, Sussex Branch CIO

Statement of cash flows for the year ended 31 December 2025

	Note	2025 £	2024 £
Reconciliation of net expenditure to net cash flow from operating activities			
Net income/(expenditure) for the year (as per the SOFA)		**(66,177)**	(26,022)
adjustments for:			
Decrease in stock		**12**	8
Decrease/(increase) in debtors		**10,055**	109,505
Increase/(decrease) in creditors		**(2,136)**	13,240
Net income on share investments		**(2,434)**	(1,725)
Other Investment income		**(15,971)**	(16,242)
Depreciation		**1,150**	1,251
Cash flows from operating activities		**(75,501)**	80,015
Net cash provided by/(used in) operating activities			
Cash flows from investing activities			
Other Investment income		**15,971**	16,242
Funds invested in medium term deposits		**(9,494)**	(174,311)
Purchase of fixed assets		**(1,137)**	(599)
Drawdown of investments		**40,000**	-
Net cash (used in)/provided by investing activities		**45,340**	(158,668)
Change in cash and cash equivalents		**(30,161)**	(78,653)
Cash and cash equivalents at the beginning of the year		**118,461**	197,114
Cash and cash equivalents at the end of the year		**88,300**	118,461

	2025 £	2024 £
Cash in hand	**7,137**	2,612
Deposits with less than 3 months notice	**81,163**	115,849
Cash and cash equivalents	**88,300**	118,461

1. Principal Accounting Policies

Basis of Preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019) and the Charities Act 2011'. The financial statements have been prepared under the historical cost conventions modified by the inclusion of investments at market value. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Incoming Resources

Incoming resources are accounted for as follows:-
Donations, grants and legacies - on a basis when they fulfill the criteria of entitlement, measurement and receipt is probable.
Investments - on a receivable basis.
Incoming Resources marked * - on a net receivable basis.

Resources Expended

Resources expended, including irrecoverable VAT, are accounted for on the accruals basis. Expenditure is directly allocated to activities when possible.

Fixed assets and Depreciation

The charity operates a capitalisation policy whereby only assets with a cost in excess of £350 are capitalised. Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives of three or four years on a straight-line basis.

Investments

Investments are stated at market value and both realised and unrealised gains and losses are reflected through the Statement of Financial Activities.

Stocks

Stocks are measured at the lower of cost or net realisable value

Reserves

CPRE Sussex Trustees recognise the need to maintain unrestricted reserves at a level appropriate to the needs of the charity. The level of reserves are reviewed quarterly in line with the monitoring and budgetary reporting process. Where CPRE Sussex records an annual deficit in our unrestricted funds activities, the Trustees policy is to have unrestricted reserves greater than 1 times the annual expenditure in the previous financial year. If the unrestricted financial reserves are less than this amount every endeavour should be made to either reduce overheads or increase the level of income.

1. Principal Accounting Policies (continued)

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods. There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Financial Assets

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Financial Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Statement of Financial Activities for the period ended 31st December 2024

	Unrestricted	Restricted	Designated	2024
Incoming Resources	£	£	£	£
Membership Subscriptions	35,511	-	-	35,511
Legacies	1,773	-	-	1,773
General Donations	15,827	-	-	15,827
Gift Aid	2,152	-	-	2,152
Chalk Cliff Trust	5,000	-	-	5,000
Forgotten Places Grant	-	9,016	-	9,016
Plant Your Postcode Brighton	-	517	-	517
Brighton & Hove Tree Festival	-	4,000	-	4,000
500 Club*, Events* and Merchandise*	6,302	-	-	6,302
Investment Income	19,274	-	-	19,274
Total Incoming Resources	85,839	13,533	-	99,372
Expenditure				
Raising Funds	11,032	-	-	11,032
Charitable Activites	95,368	18,994	-	114,362
Total Resources Expended	106,400	18,994	-	125,394
Net (Outgoing)/Incoming Resources	(20,561)	(5,461)	-	(26,022)
Gains on Investment Assets	3,832	-	-	3,832
Net Movement in Funds	(16,729)	(5,461)	-	(22,190)
Fund Balance at 1st January 2024	562,839	13,926	-	576,765
Fund Balances at 31st December 2024	546,110	8,465	-	554,575

3. Incoming Resources

	Unrestricted	Restricted	Designated	**2025**	2024
	£	£	£	£	£
Membership Subscriptions	35,470	-	-	**35,470**	35,511
Legacies	1,000	-	-	**1,000**	1,773
General Donations	16,798	-	-	**16,798**	15,827
Gift Aid	2,421	-	-	**2,421**	2,152
Chalk Cliff Trust	5,000	-	-	**5,000**	5,000
Forgotten Places Grant	-	-	-	-	9,016
Hedgerow Heroes	-	20,512	-	**20,512**	-
Plant Your Postcode Brighton	-	9,911	-	**9,911**	517
Brighton & Hove Tree Festival	-	1,804	-	**1,804**	4,000
CPRE Centenary Grant	-	4,683	-	**4,683**	-
500 Club*, Events* and Merchandise*	1,733	-	-	**1,733**	6,302
Investment Income	18,766	-	-	**18,766**	19,274
	81,188	36,910	-	**118,098**	99,372

4. Resources Expended

Raising Funds	Unrestricted £	Restricted £	Designated £	2025 £	2024 £
Countryside Day event	2,800	2,583	-	**5,383**	4,175
Autumn Appeal Mailing	-	-	-	**-**	435
Publicity	6,116	-	-	**6,116**	5,115
Investment Management Fee	362	-	-	**362**	1,307
	9,278	2,583	-	**11,861**	11,032
Charitable Activities					
District expenses	15	-	-	**15**	108
Sussex Review and Newsletter	4,308	-	-	**4,308**	1,654
Website	1,000	-	-	**1,000**	1,000
SDN Park Subscription	-	-	-	**-**	250
Planning Magazine	2,220	-	-	**2,220**	1,980
Planning meeting expenses and training	746	-	-	**746**	223
Forgotten Places Grant	-	-	-	**-**	9,016
Plant Your Postcode Brighton	9,436	9,911	-	**19,347**	6,879
Southern Water	-	-	-	**-**	3,010
CAGNY donation	5,000	-	-	**5,000**	500
Tree festival	3,126	3,804	-	**6,930**	4,455
Hedgerow Heroes 5 grant	-	20,351	-	**20,351**	-
BHCC Community Fund	-	-	-	**-**	1,203
Staff Costs (Note 5)	75,842	-	19,678	**95,520**	68,233
Premises Costs (Including all Insurances)	6,720	-	-	**6,720**	5,596
Office Costs	3,927	-	-	**3,927**	3,703
Depreciation	1,150	-	-	**1,150**	1,251
Trustee and Strategy Meetings	259	-	-	**259**	-
Trustees' Expenses	140	-	-	**140**	258
AGM*	3,581	-	-	**3,581**	3,575
Chariot House Accountants	1,200	-	-	**1,200**	1,468
	118,670	34,066	19,678	**172,414**	114,362

5. Staff Costs

	Unrestricted £	Restricted £	Designated £	2025 £	2024 £
Staff Salaries	74,525	-	19,678	**94,203**	67,307
Staff Salaries Recovered As Part Of The Grants Received	(1,240)	-	-	**(1,240)**	(3,010)
Staff Expenses	(182)	-	-	**(182)**	2,130
Employer National Insurance	-	-	-	**-**	-
Employer People's Pension	1,783	-	-	**1,783**	1,061
Staff Recruitment	956	-	-	**956**	745
	75,842	-	19,678	**95,520**	68,233

No employee earned £60,000 or more. The average number of part-time employees was 5 (2024 : 4). Amounts totalling £140 were paid to 1 Trustee in respect of travel and other expenses.

The key management personnel of the charity comprise the Trustees and Director. The total employee benefits of the key management personnel of the charity were £39,340 (2024: £38,376) comprising gross pay, employers' national insurance and employers' pension.

6. Fixed Assets and Depreciation

	Office Equipment 2025 £
Cost	
At 1st January 2025	**12,076**
Additions	**1,137**
Disposals	**-**
At 31st December 2025	**13,213**
Depreciation	
At 1st January 2024	**10,638**
Charge for the year	**1,150**
Disposals	**-**
At 31st December 2025	**11,788**
Net book value	
At 1st January 2025	**1,438**
At 31st December 2025	**1,425**

7. Investments	2025	2024
	£	£
Market Value at 1st January	123,412	117,855
Sale of Investments	(40,000)	-
Management Charges	(362)	(1,307)
Investment Income	2,796	3,032
Gains/(Losses) on Investment Assets	4,596	3,832
At 31st December	90,442	123,412

All assets are listed on the UK Stock Market

8. Stocks	2025	2024
	£	£
Merchandising	203	215

9. Debtors	2025	2024
	£	£
Prepayments	730	424
Other Debtors	14,553	24,914
	15,283	25,338

10. Current asset investments	2025	2024
	£	£
United Trust Bank 6 month notice tracker account (3.75% interest)	55,010	52,697
Hampshire Trust Bank 1 year fixed bond (4.1% interest)	88,868	85,000
Hinckley and Rugby Building Society 120 Day Notice Account (3.5% interest)	90,018	86,705
Cambridge and Counties Bank 1 year fixed rate bond (4.25% interest)	85,000	85,000
	318,896	309,402

11. Short Term Deposits	2025	2024
	£	£
CAF Gold	13,098	30,349
Dudley Building Society	67,565	85,000
National Savings and Investments Bank Income Bond	500	500
	81,163	115,849

12. Creditors: Amounts falling due within one year	2025	2024
	£	£
Creditors	2,062	5,462
Accruals	19,493	18,229
	21,555	23,691

13. Restricted Funds

Cuckmere Valley Fund

The Cuckmere Valley Fund was established in 2010 following the dissolution of the Cuckmere Valley Society and is subject to restrictions requiring the fund to be used for purposes similar to those of CPRE Sussex within the Cuckmere Valley.

	£
Balance at 1st January and 31st December 2025	**5,727**

New Monks farm Transport Assessment

A consultant has been hired to do a transport assessment for New Monks Farm. The work is not yet completed.

	£
Balance at 1st January and 31st December 2025	**200**

Awards

A celebration event planned for 2023 deferred until 2026.

	£
Balance at 1st January and 31st December 2025	**538**

Hedgerow Heroes

We were awarded a grant from CPRE for hedgerow planting at the Manhood Peninsular in West Sussex. To be completed in 2026.

	£
Grant receipts in 2025	20,512
Tree and planting costs	(20,351)
Balance at 31st December 2025	**161**

Plant Your Postcode Brighton

We received a mix of grants and donations to support the increase in tree cover across the whole of the Greater Brighton area.

	£
Balance at 1st January 2025	-
Donations	9,911
Other Costs	(9,911)
Balance at 31st December 2025	-

CPRE Centenary Grant

Grant received from CPRE to fund events in support of their centenary year.

	£
Grant receipt in 2025	4,953
Countryside Day 2025 allocated costs	(2,853)
Balance at 31st December 2025	**2,100**

13. Restricted Funds (continued)

Brighton & Hove Tree Festival

We hosted a tree festival event in Brighton in 2025 and will be hosting a further festival in 2026.

	£
Balance at 1st January 2025	2,000
Event sponsorship amd other income	1,804
Event costs	(3,804)
Balance at 31st December 2025	-

14. Analysis of Net Assets between Funds

	Fixed Assets	Investments	Current Assets	2025
	£	£	£	£
Unrestricted Funds	1,425	90,442	237,079	**328,946**
Designated Funds			155,322	**155,322**
Restricted Funds	-	-	8,726	**8,726**
	1,425	90,442	401,127	**492,994**

15. Dissolution

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

16. Employee Benefit Obligations

The CIO operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £1,783 (2024: £1,061). At the year end £738 was due to the provider (2024: £531).