



Working for a greener city



CPRE London
Unincorporated Charity
Draft Report and Accounts
For the year ended
31 December 2024

Charity number 802662

Name of the Charity: CPRE London (Unincorporated Charity)

Registered Charity Number: 802622

Registered Address 70 Cowcross Street, London EC1M 6EJ

Board of Trustees (as of 31 December 2024)

Honorary Officers & Trustees:

Chair: Suzanne Wise

Treasurer: Rob Pomphrett

Honorary Secretary: Ian Ashman

General Trustees:

Owen Anderson

Catherine Irving Johnson

Independent Accounts Examiner

Judith Brookfield

Brookfield & Co

18 Concanon Road

London

SW2 5TA

Introduction to The Charity

CPRE London is an independent registered charity. We have campaigned to make our city a greener and healthier place for everyone, since 1990. We work collaboratively with the national network of CPRE, the countryside charity

The Charitable Purpose, Goals and Vision of the Charity

The objects of the Charity are *'To promote and encourage the improvement and protection of the English countryside for the benefit of the public, in particular through influencing the way that land and other natural resources are used in Greater London.'*

Our vision is to help create *'a city with a network of green spaces which are accessible to all, rich in nature and play a crucial role in responding to the climate emergency.'*

Change of Charitable Status

In 2022, the Annual General Meeting of the Members and Board of CPRE London agreed to convert the charity from an unincorporated body into a Charitable Incorporated Organisation (CIO) with the benefits of incorporated legal status. The CIO was registered in 2022 with charity number 1200094.

As part of the transition to become a CIO, the CPRE London unincorporated charity, number 802622, is being wound down, with the intention that it will have transferred all its assets and liabilities to the CIO by its financial closure, which it is aimed will take place and be reported to the Charity Commission by December 2025. In effect, during 2024, we were one charity, with a complementary set of charitable objects, but with two legal entities.

On 1st January 2024, with the full support of the Charity's Trustees, the CIO legal entity took over responsibility for delivery of our charitable objects and activities, with staff transferred and working capital transferred from that date.

As a result of the delivery of charitable activity being undertaken by the CIO in 2024, this report covers only the governance, financial activity and results of the unincorporated charity. Details of the CPRE London's substantial charitable activity, achievements and financial results for 2024 can be found in the 2024 Annual Report and Accounts for the CIO. That report includes a short commentary on the consolidated financial picture for both entities.

Goals, Achievements and Performance

The unincorporated Charity's goals for the 2024 period were to support the CIO to deliver the charitable objectives and to support transition towards the closure of the Charity.

The Charity did not directly deliver charitable activity in 2024, so there were no direct achievements on which to report. However, new charitable goals and performance targets were established for the CIO for 2024, with input from Charity Trustees, and the CIO drew on some of the Charity's funding to deliver these goals. The activities and achievements delivered during the 2024 year are set out in full in the CIO report.

In summary these achievements in 2024 included:

- Identifying priority sites and funding for Green Belt woodland creation and publicise this as part of a campaign to create a continuous ring of woodland around London: a superhighway for nature around the capital.
- Delivering 2,698 metres of new/restored hedgerow for London to help meet the Intergovernmental Panel on Climate Change targets for hedgerow creation.
- Supporting local groups in developing their plans for neglected, derelict sites, and publicising their visions, towards the aim of 10 new parks in London
- Increasing the number of friends groups supported to 580 by the end of 2024, including promoting the formation of new friends groups for neglected green spaces.
- Publishing a report on the state of London's green spaces, focusing on issues and actions needed, alongside a summary of threats handled, establishing a network of Green Defenders to support campaigning against these threats
- Holding a green debate for London Mayoral candidates
- Expanding the central volunteer base to more than 30, to address skill and capacity gaps and hiring a new staff member to support our team.

The Charity made progress with the goal of moving towards closure in 2024. The staff were transferred from 1st January 2024 and working capital was transferred in sufficient quantities to allow the CIO to deliver the charitable activities. In addition, various administrative activities were undertaken to prepare for closure, including informing funders and suppliers, and moving grants and contracts into the name of the CIO.

Governance

The CPRE London Charity is governed by a Board of Trustees and co-opted experts who meet as required to carry out the activities to maintain the Charity and move towards its closure, as part of the transition to the CIO.

In May 2024, a new Chair, and Trustees, were re-elected to the Board. In the summer of 2024, three Trustees, including the Treasurer stood down and an open recruitment process took place. One co-optee was appointed to become the new treasurer.

Membership of the Board is described on page 2 of this report.

Annual nominations for Trustees will be considered at the AGM in May 2025, with five Trustees being proposed.

Staff and Volunteers

The unincorporated Charity employed no staff and had no volunteers, other than Trustees, during 2024. A small proportion of the time of some of the CIO's staff was utilised in the transfer activities described above.

Statement of Public Benefit

The Board of Trustees of CPRE London unincorporated Charity have reviewed the Charity Commission Guidance on public benefit. We believe the Charity is compliant with it, through the benefits we bring to the public in London by protecting natural resources and enhancing their access to green space in London, with the physical, mental health and environmental benefits which follow, funded from Charity resources and delivered through the CIO.

Change in Charitable Status and Reporting of Financial Information

As described on page 3 above, the organisation is changing its charitable status. Due to the parallel operations in 2024, the Annual Reports of both entities must be presented separately for approval. However, the Board believes it is helpful for Members to also see a combined overview, as both entities were working toward CPRE London's charitable objectives during the year. To facilitate this and to enable comparison with the prior year, a table showing the aggregated results of both entities is included at Appendix A, and the commentary below is based on that combined view.

Financial Review

Total income in the year, across both the CIO and Registered Charity, increased by 10.9% to £192,576 in 2024 (2023: £173,663). The diversity of funding sources means that the charity is not overly dependent upon one single income stream. At £36,399 (2023: £40,285) membership income remains the largest stable income source and a key part of the fundraising mix, especially given that this represents unrestricted income.

Earned Income totalled £19,319 (2023 £7,910), largely generated from the increasingly successful Urban Tree Festival and the policy influencing activities of the More Natural Capital Coalition.

Grants and donations came to £133,220 (2023: £123,255) and included grants from CPRE National for London Tree Ring (£25,000), GLA funding of £16,840 for Greenbelt Woodland and Go Parks and £9,800 from the National Lottery for the Urban Tree Festival.

Total expenditure increased by 4.2% to £183,637 (2023: £176,186). Salaries, rent and office costs accounted for £10,373 of the increase, partially offset by lower project and governance costs.

Overall, there was a surplus of £8,939 across both entities (2023: £2,523 deficit), although there was a deficit of £7,796 in the CIO and a surplus of £16,735 in the Registered Charity, as income items were slower to transfer to the CIO compared with expenses.

Net assets across both entities at the end of the year stood at £104,682 (2023: £95,743).

Aggregated unrestricted funds across both entities are well above the minimum level of four months' running costs, ensuring the year-end position of the charity is strong enough to continue its operation. The board believes the CIO to be a going concern, despite the negative unrestricted funds balance at year-end, due to the ongoing transfers of unrestricted funds from the Registered Charity.

Reserves Policy

The current policy is to maintain the unrestricted reserve above a minimum level of four months' running costs. The Trustees reviewed this policy January 2024 with a view to potentially increasing this minimum level to six months' reserve. There has been no formal change to the reserves policy following this review.

The level of unrestricted reserves across both entities on 31 December 2024 stood at £53,502 (2023: £64,281), which remains in compliance with the reserves policy. The Trustees feel that this level of unrestricted reserves is appropriate to provide a prudent cushion against economic uncertainty and unexpected fluctuations in income but is not excessive.

Draft Report and Accounts Approved For the Trustees for issue on 16 May and signed on their behalf:

Suzanne Wise, Chair on behalf of the CPRE London CIO Trustee Board

Draft To be considered for approved by the Annual General Meeting of CPRE London 22nd May 2024

If Approved by the Member for issue on 22nd May this will be signed on their behalf by

Suzanne Wise, Chair of the CPRE London CIO Trustee Board

Certificate from Independent Examiner to be added here, once the review of the accounts is complete.

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2024

Income and Expenditure (£)

	Registered Charity Unrestricted funds 2024	Registered Charity Restricted funds 2024	Registered Charity Total 2024	Total 2023	Notes
INCOME					
Membership income	27,599	-	27,599	40,285	1
Earned income	-	19,268	19,268	7,910	2
Grant income for projects	-	33,676	33,676	88,801	3
Donations and branch appeals	11,679	2,547 ▲	14,227	34,454	
Legacies and bequests	-	-	-	-	
Gift Aid	1,663 ▼	1,385	3,048	1,554	4
Bank interest	531	-	531	659	
Total income	41,472	56,876 ▲	98,348	173,663	
EXPENDITURE					
Salary costs	-	-	-	75,941	5
Rent	2,814	-	2,814	10,680	6
Office expenses and sundry ▼	1,562	-	1,562	3,821	
Projects and events	1,503	73,880 ▲	75,383	82,486	7
Subscriptions	10	-	10	25	
Insurance	1,653	-	1,653	850	
Professional fees	-	-	-	990	
Governance	-	-	-	1,317	
Bank charges	191	-	191	76	
Total expenditure	7,733	73,880	81,613	176,186	
Surplus /deficit	33,739 -	17,004	16,735 -	2,523	

REGISTERED CHARITY BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2024

Balance Sheet (£)	2024	2023	Notes
Current assets			
Current account	50,963	45,755	
CIO Account		-	
Petty cash		60	
Reserve account		47,171	
Intercompany balance	41,080		8
Non Current Assets			
Accounts receivable	20,435	4,049	
Total current assets	112,478	97,035	
Current liabilities			
Accounts payable	-	-	
Other payables	-	1,292	
Total current liabilities	-	1,292	
Total net assets	112,478	95,743	
Capital and reserves			
Funds brought forward	95,743	98,266	
Surplus/Deficit for year	16,735	- 2,523	
Total capital and reserves	112,478	95,743	
of which restricted funds	20,436	31,462	9
unrestricted funds	92,042	64,281	

RESERVES FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Charity	Opening balance	Incoming resources	Resources Expended incl salaries	Transfers from unrestricted funds	Registered Charity Closing Balance
Restricted Funds					
More Natural Capital Manifesto	153	4,450	6,555	1,952	-
GoParks London	-	7,521	22,272	14,751	-
Urban Tree Festival	3,341	16,780	16,413	-	3,708
Healthy Streets	599	7,293	15,173	7,281	-
Green Belt Woodland	9	13,909	11,250	-	2,668
Green Belt - General	-	13,835	11,816	-	2,019
Greener London Planting	2,368	380	500	-	2,248
Whitewebbs	8,658	1,385	10,015	-	28
Ten New Parks	-	13,432	7,552	-	5,880
Tree Ring	-	33,388	1,060	-	885
Hedgerow Heroes	16,334	8,906	22,241	-	2,999
Total Restricted Funds	31,462	121,280	124,846	23,984	20,436
Unrestricted funds	64,281	71,296	58,791	-23,984	92,042
Total funds	95,743	192,576	183,637	0	112,478

NOTES TO THE ACCOUNTS

1. Membership Income received by the Registered Charity. Treated as unrestricted funds and includes regional/branch subscription

2. Restricted Earned income of £19,268 comprises £16,780 from Urban Tree Festival and £2,488 from More Natural Capital Coalition

3. Grant income includes

Donor	Project	Total	
Greater London Authority (GLA)	Green Belt WCA	£	7,429
Foundation for Integrated Transport (FIT)	Healthy Streets	£	7,293
National Philanthropic Trust	Ten New Parks	£	3,432
Various	MNCC	£	3,245
Various	Tree Ring	£	3,013

4. Gift Aid represents amounts received from HMRC as a result of donations from UK Taxpayers

5. Salaries have been split between Restricted and Unrestricted funds according to estimated time spent

63% of Salaries allocated to restricted funds

37% of Salaries allocated to unrestricted funds

6. Q1 2024 rent was paid by Registered Charity, thereafter CIO

7. List of main projects and associated expenditure, excluding Salaries (see 2024 Restricted Funds)

Hedgerow Heroes Program	£	18,281
GoParks London	£	17,901
Urban Tree Festival	£	15,235
Healthy Streets Scorecard	£	10,025
Whitewebbs	£	7,888
Green Belt - WCA	£	3,000

8. Intercompany Transfer

Represents amounts transferred between the Registered Charity and the CIO during the year

9. Restricted Funds of £20,436 not spent will be carried forward into 2025 on the projects to which they relate

APPENDIX A

AGGREGATED VIEW OF CPRE LONDON CIO + REGISTERED CHARITY STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2024

Income and Expenditure (£)

	CIO Unrestricted funds 2024	CIO Restricted funds 2024	CIO Total 2024	Registered Charity Unrestricted funds 2024	Registered Charity Restricted funds 2024	Registered Charity Total 2024	Total 2024	Total 2023
INCOME								
Membership income	8,800	-	8,800	27,599	-	27,599	36,399	40,285
Earned income	-	52	52	-	19,268	19,268	19,319	7,910
Grant income for projects	-	46,138	46,138	-	33,676	33,676	79,814	88,801
Donations and branch appeals	3,658	35,522	39,179	11,679	2,547	14,227	53,406	34,454
Legacies and bequests	-	-	-	-	-	-	-	-
Gift Aid	-	-	-	1,663	1,385	3,048	3,048	1,554
Bank interest	59	-	59	531	-	531	590	659
Total income	12,516	81,712	94,228	41,472	56,876	98,348	192,576	173,663
EXPENDITURE								
Salary costs	29,452	50,966	80,418	-	-	-	80,418	75,941
Rent	10,536	-	10,536	2,814	-	2,814	13,350	10,680
Office expenses and sundry	5,849	-	5,849	1,562	-	1,562	7,411	3,821
Projects and events	2,861	-	2,861	1,503	73,880	75,383	78,244	82,486
Subscriptions	265	-	265	10	-	10	275	25
Insurance	-	-	-	1,653	-	1,653	1,653	850
Professional fees	1,447	-	1,447	-	-	-	1,447	990
Governance	587	-	587	-	-	-	587	1,317
Bank charges	60	-	60	191	-	191	251	76
Total expenditure	51,057	50,966	102,024	7,733	73,880	81,613	183,637	176,186
Surplus /deficit	- 38,541	30,745	- 7,796	33,739	- 17,004	16,735	8,939	- 2,523