

COMPANY REGISTRATION NUMBER: 05227778

COUNTRYSIDE ALLIANCE
Company Limited by Guarantee
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021



COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

Contents	Page
Officers and professional advisers	1
Directors' report	2
Independent auditor's report to the members	5
Statement of income and retained earnings	11
Statement of financial position	12
Notes to the financial statements	13

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
OFFICERS AND PROFESSIONAL ADVISERS

The board of directors	W Tyrwhitt-Drake (Resigned 7 February 2022) G Portwin (Resigned 25 January 2022) T Bonner A Arkwright (Resigned 7 February 2022) R Fry (Resigned 8 December 2022) A Ogg (Resigned 8 December 2022) C Squire K Silcock The Rt Hon The Lord Herbert of South Downs CBE PC P Dunn (Resigned 7 February 2022) M Perry C Horne Lord Daresbury Lord Moore of Etchingham B Dyer (Appointed 7 February 2022) D Cleary (Appointed 7 February 2022) R Wells (Appointed 16 August 2022)
Company secretary	A Ogg
Registered office	Tintagel House 92 Albert Embankment Vauxhall London SE1 7TY
Auditor	Streets Audit LLP Chartered accountants & statutory auditor Tower House Lucy Tower Street Lincoln LN1 1XW

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2021

The directors present their report and the financial statements of the company for the year ended 31 December 2021.

Principal activities and review of the business

Countryside Alliance promotes the conservation, protection and improvement of the physical and natural environment by supporting access and conservation projects and programmes that protect features of wildlife, flora and fauna in the countryside generally and responsible and sustainable use of these environments. The Alliance promotes agriculture, game and food production for the public benefit. Education plays an important part in much of our work especially on subjects pertaining to the conservation protection and enjoyment of the countryside and the history, heritage and practices of agriculture and the management of the physical and natural environment. The Alliance is well known for its work to preserve, protect and promote the heritage and practice of activities relating to wildlife, the countryside, wildlife management, including hunting, shooting and fishing together with the management of the natural environment. In addition, we continue to promote sustainable development for the benefit of the public, campaigning to ensure the preservation, conservation and protection of the environment and the prudent use of natural resources. This extends to disadvantaged parts of the community, particularly in relation to rural economies and the need to preserve and protect the rural environment whilst advancing rural community life. The Countryside Alliance strives to provide an energetic and effective campaigning platform but also to ensure a sound financial base for those operations.

Countryside Alliance is identified as a public benefit entity due to the nature of its activities.

After the shock of Covid's arrival in March 2020, we have been able to restore stability to the finances of the Countryside Alliance. The generous support of our members and supporters, combined with careful control over expenditure and the efforts of our dedicated staff, meant that we were able to make up the deficit of 2020 and ensure that there were reserves to guarantee the health of the organisation going into 2022 and beyond.

Although 2021 was the second year of Covid lockdowns, the gradual lifting of legal restrictions throughout the year allowed us to benefit from more fundraising activities than anticipated, and our online appeal and draws were very well supported. Donations and fundraising were £260k higher than the previous year and considerably in excess of the budgeted figures. Membership income remained strong and was only £53k down on 2020. The cost savings implemented in 2020 reduced operating costs by £650k in 2021.

As a result of these savings and better than expected income generation, the Countryside Alliance presents a surplus of £647k for the year ended 31 December 2021 after incurring a deficit of £(175k) the previous year.

Furthermore, after working virtually for 18 months, we were able to move into our new Vauxhall offices in August 2021.

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2021

Future developments

With financial reserves carried forward into 2022 of £400k, we have repaired our balance sheet after the ravages of the pandemic and are approaching our reserves policy target of 3 months operating costs. The cash in bank of £1.4m at 31 December 2021 is our pathway to recovery after Covid, allowing the repayment of loans totalling £420k in 2022, the investment in technology (a new integrated website and CRM system) and new staff to meet the challenges that we will face in the future on behalf of our members.

Directors

The directors who served the company during the year were as follows:

W Tyrwhitt-Drake
G Portwin
T Bonner
A Arkwright
R Fry
A Ogg
C Squire
K Silcock
The Rt Hon The Lord Herbert of
South Downs CBE PC
P Dunn
M Perry
C Horne
Lord Daresbury
Lord Moore of Etchingam

Directors' responsibilities statement

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
 - make judgments and accounting estimates that are reasonable and prudent;
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.
-

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2021

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

A resolution to reappoint Streets Audit LLP as auditors will be proposed at the forthcoming Annual General Meeting.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 19 December 2022 and signed on behalf of the board by:



A Ogg
Company Secretary

Registered office:
Tintagel House
92 Albert Embankment
Vauxhall
London
SE1 7TY

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTRYSIDE
ALLIANCE
YEAR ENDED 31 DECEMBER 2021

Opinion

We have audited the financial statements of Countryside Alliance (the 'company') for the year ended 31 December 2021 which comprise the statement of income and retained earnings, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2021 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTRYSIDE
ALLIANCE (continued)**

YEAR ENDED 31 DECEMBER 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

COUNTRYSIDE ALLIANCE

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTRYSIDE
ALLIANCE *(continued)***

YEAR ENDED 31 DECEMBER 2021

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

COUNTRYSIDE ALLIANCE

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTRYSIDE ALLIANCE *(continued)*

YEAR ENDED 31 DECEMBER 2021

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the company and sector in which it operates;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTRYSIDE
ALLIANCE *(continued)*
YEAR ENDED 31 DECEMBER 2021

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTRYSIDE
ALLIANCE *(continued)*
YEAR ENDED 31 DECEMBER 2021

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Robert Anderson (Senior Statutory Auditor)

For and on behalf of
Streets Audit LLP
Chartered accountants & statutory auditor
Tower House
Lucy Tower Street
Lincoln
LN1 1XW

20/12/2022

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
REVENUE		3,413,378	3,163,594
Direct costs		<u>1,820,370</u>	<u>2,402,084</u>
GROSS SURPLUS		1,593,008	761,510
Administrative expenses		982,057	1,010,845
Other operating income		<u>72,761</u>	<u>95,937</u>
OPERATING SURPLUS/(DEFICIT)		683,712	(153,398)
Amounts written back to investments		–	100
Interest payable and similar expenses		<u>37,113</u>	<u>21,228</u>
SURPLUS/(DEFICIT) BEFORE TAXATION	8	646,599	(174,726)
Tax on surplus/(deficit)		–	–
PROFIT/(LOSS) FOR THE FINANCIAL YEAR AND TOTAL COMPREHENSIVE INCOME		<u>646,599</u>	<u>(174,726)</u>
RETAINED LOSSES AT THE START OF THE YEAR		(246,589)	(71,863)
RETAINED EARNINGS/(LOSSES) AT THE END OF THE YEAR		<u>400,010</u>	<u>(246,589)</u>

All the activities of the company are from continuing operations.

The notes on pages 13 to 19 form part of these financial statements.

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	9	220,234	253,472
CURRENT ASSETS			
Stocks		8,134	4,651
Debtors	10	101,359	178,464
Cash at bank and in hand		1,400,191	661,960
		<u>1,509,684</u>	<u>845,075</u>
		<u>1,729,918</u>	<u>1,098,547</u>
CAPITAL, RESERVES AND LIABILITIES			
Profit and loss account		400,010	(246,589)
MEMBERS FUNDS/(DEFICIT)		400,010	(246,589)
CREDITORS: amounts falling due within one year	11	1,013,575	593,687
CREDITORS: amounts falling due after more than one year	12	316,333	751,449
		<u>1,729,918</u>	<u>1,098,547</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 19 December 2022, and are signed on behalf of the board by:



T Bonner
 Director

Company registration number: 05227778

The notes on pages 13 to 19 form part of these financial statements.

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Tintagel House, 92 Albert Embankment, Vauxhall, London, SE1 7TY.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The directors believe the Countryside Alliance is a public benefit entity.

Going concern

Based on the level of the reserves at the year end and the latest management accounts, the 2022 forecast, and 2023 budget, the directors are confident that the Countryside Alliance is financially secure in its immediate future for the next 12 months and are satisfied that the going concern basis is a suitable basis on which to draw up the accounts.

Judgements and key sources of estimation uncertainty

The directors make estimates and assumptions about the future. These estimates and assumptions impact recognised assets and liabilities, as well as revenue and expenses and other disclosures. These estimates are based on historical experience and on various assumptions considered reasonable under the prevailing conditions. The actual outcome may diverge from these estimates if other assumptions are made, or other conditions arise. The estimates and assumptions that may have a significant effect on the carrying amounts of assets and liabilities within each financial year include:

Tangible fixed assets are recognised at cost or valuation, less accumulated depreciation and any impairment. Depreciation takes place over the estimated useful life, down to the assessed residual value. The carrying amount of the company's fixed assets is tested as soon as changed conditions show that a need for impairment has arisen.

The recoverability of trade debtors and associated provisioning is considered on a regular basis. When calculating the debtor provision, the directors consider the age of the debts and the financial position of its customers.

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2021

3. Accounting policies *(continued)*

Revenue recognition

Income is included in the accounts net of Value Added Tax when the company becomes entitled to the income the receipt is probable and can be quantified with reasonable accuracy. If these conditions are not met then the income is deferred. Specific policies apply to the following categories of income:

(a) Membership income is treated as a donation and is accounted for when received.

(b) Legacy income is accounted for based on settlement of the estate of receipt or payment, whichever is earlier.

Under the provisions of Sections 23 and PBE34 of FRS 102, as a public benefit entity and with a non-exchange based transaction, the directors are satisfied the treatment is entirely appropriate.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and show equipment	-	20% straight line
Computer equipment/Website and CRM development	-	25%/33/14% Straight line

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2021

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2021

4. Company limited by guarantee

Countryside Alliance is a private company limited by guarantee and as such has no issued share capital. The liability of each member is limited to £1.

5. Auditor's remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	<u>13,250</u>	<u>12,000</u>

6. Staff costs

The average number of persons employed by the company during the year, including the directors, amounted to:

	2021	2020
	No.	No.
Management and administration	6	11
Campaigning	<u>15</u>	<u>15</u>
	<u>21</u>	<u>26</u>

The aggregate payroll costs incurred during the year, relating to the above, were:

	2021	2020
	£	£
Wages and salaries	1,106,443	1,393,646
Social security costs	124,015	118,987
Other pension costs	<u>75,017</u>	<u>66,921</u>
	<u>1,305,476</u>	<u>1,579,554</u>

7. Directors' remuneration

The directors' aggregate remuneration in respect of qualifying services was:

	2021	2020
	£	£
Remuneration	<u>122,785</u>	<u>111,206</u>

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2021

8. Surplus/(Deficit) before taxation

Surplus/(Deficit) before taxation is stated after charging:

	2021	2020
	£	£
Operating lease rentals	17,452	–
Depreciation of tangible assets	<u>104,230</u>	<u>147,499</u>

9. Tangible assets

	Fixtures and show equipment £	Computer equipment, website and CRM development £	Total £
Cost			
At 1 January 2021	10,431	606,936	617,367
Additions	–	70,992	70,992
At 31 December 2021	<u>10,431</u>	<u>677,928</u>	<u>688,359</u>
Depreciation			
At 1 January 2021	10,431	353,464	363,895
Charge for the year	–	104,230	104,230
At 31 December 2021	<u>10,431</u>	<u>457,694</u>	<u>468,125</u>
Carrying amount			
At 31 December 2021	<u>–</u>	<u>220,234</u>	<u>220,234</u>
At 31 December 2020	<u>–</u>	<u>253,472</u>	<u>253,472</u>

10. Debtors

	2021	2020
	£	£
Trade debtors	2,750	–
Amounts due from The Countryside Alliance Foundation	17,645	78,060
Other debtors	<u>80,964</u>	<u>100,404</u>
	<u>101,359</u>	<u>178,464</u>

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2021

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans	619,682	231,408
Accruals and deferred income	137,342	31,166
Social security and other taxes	145,487	163,963
Other creditors	111,064	167,150
	<u>1,013,575</u>	<u>593,687</u>

Bank loans include £269,682 (2020 - £31,408) of secured bank loans and £350,000 (2020 - £200,000) of unsecured member loans. All bank and unsecured loans carry a variable market rate of interest.

12. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans	216,333	492,000
Life Members' subscriptions	-	9,449
Other creditors	100,000	250,000
	<u>316,333</u>	<u>751,449</u>

Included within creditors: amounts falling due after more than one year is an amount of £Nil (2020: £39,333) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

Bank loans include £216,333 (2020 - £492,000) of secured bank loans and other creditors includes £100,000 (2020 - £250,000) of unsecured member loans. All bank and unsecured loans carry a variable market rate of interest.

Life members' subscriptions are transferred to income over a five year period. The movement on the Life Memberships is shown below:

	2021	2020
	£	£
At 1 January 2021	9,449	18,173
Transferred to income	(9,449)	(8,721)
As at 31 December 2021	-	9,449

COUNTRYSIDE ALLIANCE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2021

13. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	69,722	-
Later than 1 year and not later than 5 years	49,326	-
	<u>119,048</u>	<u>-</u>

14. Related party transactions

The Countryside Alliance Foundation is a separately constituted educational charity with an independent board of trustees. Two Countryside Alliance directors A Ogg and R Fry are also directors of The Countryside Alliance Foundation. During the year costs were paid on behalf of the charity. The year end balance of £17,645 (2020 - £78,060) was receivable from The Countryside Alliance Foundation, this is following a £50,000 donation from Countryside Alliance to The Countryside Alliance Foundation.

Amounts totalling £60,000 (2020 - £54,600) have been paid to two directors during the year in respect of consultancy services provided.