

**COMPANY REGISTRATION NUMBER: 05227778**

**COUNTRYSIDE ALLIANCE**  
**Company Limited by Guarantee**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2019**

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

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**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**OFFICERS AND PROFESSIONAL ADVISERS**

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**The board of directors**

Baroness Golding  
W Tyrwhitt-Drake  
G Portwin  
T Bonner  
A Arkwright  
R Fry  
A Ogg  
C Squire  
K Silcock  
J Wharton  
The Rt Hon The Lord Herbert of South Downs CBE PC  
C McVeigh III  
P Dunn  
M Perry

**Company secretary**

B Dowdeswell

**Registered office**

52 Grosvenor Gardens  
London  
SW1W 0AU

**Auditor**

Streets Audit LLP  
Chartered accountants & statutory auditor  
Tower House  
Lucy Tower Street  
Lincoln  
LN1 1XW

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**DIRECTORS' REPORT**  
**YEAR ENDED 31 DECEMBER 2019**

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The directors present their report and the financial statements of the company for the year ended 31 December 2019.

**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.

In 2019 we presented a deficit of £(126,880) on expenditure of £4,312,382. Membership income continues to account for most of the income and for the remainder we are reliant on income from fundraising and donations which are inherently more variable. Income reduced by £348,310 or 8% and expenditure decreased by £211,101 or 5%.

The Alliance saw a year on year fall in membership subscription income by £129,677 or 4%, whilst bad weather cancelled the annual Cheltenham Countryside Race Day in November contributing to an overall reduction in fundraising income. However, the annual London Wine Auction Dinner in October raised record funds.

During the renewal process of our members' insurance policy, the Alliance faced significant challenges in a rapidly changing insurance market where appetite for providing liability cover for equestrian activities and residents in the Republic of Ireland had dropped considerably, increasing premiums to unsustainable levels. Senior leadership took the difficult decision to no longer offer membership to residents of the Republic of Ireland or provide equestrian liability and personal accident cover other than legal hunting. This mitigated the future increase in premiums for 2020 allowing us to continue to provide core country pursuits cover for our members in the United Kingdom.

In 2018, there was a difference of opinion with the Alliance's auditor Robert Anderson of Streets Audit LLP who did not concur with our accounting policy on the treatment of membership income. This has now been resolved following further discussions and a clean unqualified audit report has been issued for the current year and comparative figures.

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**DIRECTORS' REPORT** *(continued)*  
**YEAR ENDED 31 DECEMBER 2019**

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**Future developments**

Covid-19 has given the world unprecedented challenges and uncertainty for the future. Like many thousands of businesses, Countryside Alliance has been deeply affected by the outbreak, implementing immediate cost reduction plans of around £600,000 against our original budget and using all available government assistance to ensure the organisation has a sustainable cash flow through 2020 and beyond. Those Countryside Alliance staff members not placed on furlough have taken a temporary 20% salary cut.

The current environment is dynamic, and forecasts have been amended regularly to react accordingly. The delivery of our short and medium-term strategies have also been changed to reflect the current situation.

The directors have approved new budgets for 2020 since the Covid-19 outbreak and have reviewed their decisions on going concern. Whilst we have lost and will continue to lose considerable budgeted fundraising income in 2020 of around £580,000, our membership base continues to be strong, loyal and extremely supportive throughout the crisis for which we are extremely grateful. We would not be able to continue our vital work, otherwise.

Over the coming months and in a changing landscape, our new strategies approved by the board in February 2020 will develop as we look to expand our reach and campaigning and capitalise on new income generation opportunities whilst strengthening the financial foundations of the organisation.

**Directors**

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

Baroness Golding  
W Tyrwhitt-Drake  
G Portwin  
T Bonner  
A Arkwright  
R Fry  
A Ogg  
C Squire  
K Silcock  
J Wharton  
C McVeigh III  
P Dunn  
The Rt Hon The Lord Herbert of (Appointed 10 September 2019)  
South Downs CBE PC  
M Perry (Appointed 30 July 2019)  
Lord Mancroft (Resigned 12 June 2019)  
R Hardy (Resigned 17 November 2019)

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**DIRECTORS' REPORT** *(continued)*  
**YEAR ENDED 31 DECEMBER 2019**

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**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.

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.

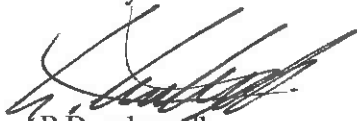
**Small company provisions**

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

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**DIRECTORS' REPORT** *(continued)*  
**YEAR ENDED 31 DECEMBER 2019**

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This report was approved by the board of directors on 5/11/20 and signed on behalf of the board by:



B Dowdeswell  
Company Secretary

Registered office:  
52 Grosvenor Gardens  
London  
SW1W 0AU

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTRYSIDE**  
**ALLIANCE**  
**YEAR ENDED 31 DECEMBER 2019**

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**Opinion**

We have audited the financial statements of Countryside Alliance (the 'company') for the year ended 31 December 2019 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 2019 and of its loss 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.



**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTRYSIDE**  
**ALLIANCE** *(continued)*  
**YEAR ENDED 31 DECEMBER 2019**

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**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 2019**

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**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.

**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.

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.
- 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.

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTRYSIDE**  
**ALLIANCE** *(continued)*  
**YEAR ENDED 31 DECEMBER 2019**

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- 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

7 DECEMBER 2020

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**YEAR ENDED 31 DECEMBER 2019**

	Note	2019 £	2018 £
<b>REVENUE</b>		4,185,502	4,533,812
Direct costs		2,613,109	3,011,309
<b>GROSS SURPLUS</b>		1,572,393	1,522,503
Administrative expenses		1,682,831	1,497,817
<b>OPERATING (DEFICIT)/SURPLUS</b>		(110,438)	24,686
Amounts written off investments		5,000	–
Interest payable and similar expenses		11,442	14,357
<b>(DEFICIT)/SURPLUS BEFORE TAXATION</b>	<b>7</b>	(126,880)	10,329
Tax on (deficit)/surplus		–	–
<b>(LOSS)/PROFIT FOR THE FINANCIAL YEAR AND TOTAL COMPREHENSIVE INCOME</b>		(126,880)	10,329
<b>RETAINED EARNINGS AT THE START OF THE YEAR</b>		55,017	44,688
<b>RETAINED (LOSSES)/EARNINGS AT THE END OF THE YEAR</b>		(71,863)	55,017

All the activities of the company are from continuing operations.

The notes on pages 12 to 18 form part of these financial statements.

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2019**

	Note	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	8	404,617	365,135
Investments	9	100	5,100
		<u>404,717</u>	<u>370,235</u>
<b>CURRENT ASSETS</b>			
Stocks		17,890	44,379
Debtors	10	202,645	295,107
Cash at bank and in hand		172,293	309,332
		<u>392,828</u>	<u>648,818</u>
		<u>797,545</u>	<u>1,019,053</u>
<b>CAPITAL, RESERVES AND LIABILITIES</b>			
Profit and loss account		(71,863)	55,017
<b>MEMBERS (DEFICIT)/FUNDS</b>		(71,863)	55,017
<b>CREDITORS: amounts falling due within one year</b>	11	575,082	789,878
<b>CREDITORS: amounts falling due after more than one year</b>	12	294,326	174,158
		<u>797,545</u>	<u>1,019,053</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 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 5/11/20, and are signed on behalf of the board by:



T Bonner  
 Director

Company registration number: 05227778

The notes on pages 12 to 18 form part of these financial statements.

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**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

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**1. General information**

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is 52 Grosvenor Gardens, London, SW1W 0AU.

**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**

Subsequent to the year end, the UK has experienced a pandemic of the Coronavirus. The potential effects to the alliance and its future prospects cannot be quantified, but the directors remain committed to the protection of the alliance. This is being regularly reviewed by the directors. In addition the directors are mindful of the significant ongoing support being offered by the UK Government.

The company recorded a net deficit of £126,880 for the year ended 31 December 2019 and is forecasting a deficit for the forthcoming year. The continued activities and campaigns of the company are greatly assisted thanks to the provision of loans from supporters underpinning the Balance Sheet. Based on a review of performance in 2019 and a review of operations after the year end which include additional support loans and cost saving measures, the board is satisfied that the going concern basis is a suitable basis on which to draw up the accounts.

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 DECEMBER 2019**

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**3. Accounting policies** *(continued)*

**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.

**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.

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 DECEMBER 2019**

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**3. Accounting policies** *(continued)*

**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

**Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

**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.

**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 2019**

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**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. Staff costs**

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

	<b>2019</b>	2018
	No.	No.
Management and administration	18	18
Campaigning	19	20
	<u>37</u>	<u>38</u>

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

	<b>2019</b>	2018
	£	£
Wages and salaries	1,473,557	1,542,218
Social security costs	161,909	171,115
Other pension costs	98,665	107,452
	<u>1,734,131</u>	<u>1,820,785</u>

**6. Directors' remuneration**

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

	<b>2019</b>	2018
	£	£
Remuneration	<u>120,057</u>	<u>119,140</u>

**7. (Deficit)/surplus before taxation**

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

	<b>2019</b>	2018
	£	£
Depreciation of tangible assets	108,218	37,779
Fees payable for the audit of the financial statements	<u>14,000</u>	<u>14,000</u>

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 DECEMBER 2019**

**8. Tangible assets**

	Fixtures and show equipment £	Computer equipment, website and CRM development £	Total £
<b>Cost</b>			
At 1 January 2019	36,887	474,204	511,091
Additions	–	147,700	147,700
<b>At 31 December 2019</b>	<u>36,887</u>	<u>621,904</u>	<u>658,791</u>
<b>Depreciation</b>			
At 1 January 2019	27,321	118,635	145,956
Charge for the year	5,292	102,926	108,218
<b>At 31 December 2019</b>	<u>32,613</u>	<u>221,561</u>	<u>254,174</u>
<b>Carrying amount</b>			
At 31 December 2019	<u>4,274</u>	<u>400,343</u>	<u>404,617</u>
At 31 December 2018	<u>9,566</u>	<u>355,569</u>	<u>365,135</u>

**9. Investments**

	Shares in group undertakings £
<b>Cost</b>	
At 1 January 2019	
Disposals	5,100
	(5,000)
<b>At 31 December 2019</b>	<u>100</u>
<b>Impairment</b>	
At 1 January 2019 and 31 December 2019	–
<b>Carrying amount</b>	
At 31 December 2019	<u>100</u>
At 31 December 2018	<u>5,100</u>

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 DECEMBER 2019**

BFSS Investments Limited is a wholly owned dormant subsidiary. The aggregate amount of BFSS Investments Limited capital and reserves at 31 December 2019 was £100 (2018 - £100).

Countryside Alliance Insurance Services Limited was also a wholly owned subsidiary. It was registered with the FCA as an insurance intermediary. The company was voluntarily dissolved on 10 March 2020.

**10. Debtors**

	<b>2019</b>	2018
	£	£
Trade debtors	45,299	14,910
Amounts due from The Countryside Alliance Foundation	23,233	64,505
Other debtors	134,113	215,692
	<u>202,645</u>	<u>295,107</u>

**11. Creditors: amounts falling due within one year**

	<b>2019</b>	2018
	£	£
Bank loans and overdrafts	66,667	50,000
Accruals and deferred income	87,934	179,241
Social security and other taxes	159,312	108,590
Other creditors	261,169	452,047
	<u>575,082</u>	<u>789,878</u>

Bank loans and overdrafts include £66,667 (2018 - £50,000) of secured bank loans and other creditors includes £50,000 (2018 - £150,000) of unsecured member loans. All bank and unsecured loans carry a variable market rate of interest. The bank loans are guaranteed by supporters of Countryside Alliance.

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

	<b>2019</b>	2018
	£	£
Bank loans and overdrafts	27,653	-
Life Members' subscriptions	16,673	24,158
Other creditors	250,000	150,000
	<u>294,326</u>	<u>174,158</u>

Other creditors relate to unsecured members loans which are not required to be repaid within one year of the year end.

**COUNTRYSIDE ALLIANCE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
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Life members' subscriptions are transferred to income over a five year period. The movement on the Life Memberships is shown below:

	2019	2019
	£	£
At 1 January 2018	24,158	35,019
Life Members' income received	1,500	1,500
Transferred to income	(8,985)	(12,361)
As at 31 December 2019	16,673	24,158

**13. Operating leases**

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

	2019	2018
	£	£
Not later than 1 year	74,106	110,330
Later than 1 year and not later than 5 years	—	72,310
	74,106	182,640

**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 staff costs totalling £Nil (2018: £168,408) were transferred from Countryside Alliance to The Countryside Alliance Foundation representing the proportion of work done by employees on The Countryside Alliance Foundation's charitable activities during the year. The year end balance of £23,233 (2018: £64,505) was receivable from The Countryside Alliance Foundation.

Amounts totalling £18,500 (2018 - £Nil) have been paid to two directors during the year in respect of consultancy services provided.