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**REGISTERED COMPANY NUMBER: 04913460 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1103123**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023  
FOR  
THE LYNCHMERE SOCIETY**

Traviss & Co Ltd  
Chartered Certified Accountants  
Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

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**THE LYNCHMERE SOCIETY**  
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**FOR THE YEAR ENDED 30 April 2023**

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**THE LYNCHMERE SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 April 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2023. 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objects and principal activities are to:-

- 1) Promote high standards of planning and architecture in or affecting the area of benefit, which is the Lynchmere Civic Parish and some neighbouring areas.
- 2) Educate the public in the geography, history, natural history and architecture of the area of benefit.
- 3) Secure the preservation, protection, development and improvement of features of historic, environmental and public interest in the area of benefit.

The main activities for the year continued to be educating the public in the geography, history, natural history and architecture of the area of benefit, and securing the preservation, protection, development and improvement of features of historic or public interest and through the restoration of the heathland of Lynchmere, Stanley and part of Marley Common (this being part of a much wider project across several counties supported and encouraged by Natural England and The South Downs National Park).

**Public benefit**

The Trustees of The Lynchmere Society review the aims, objectives and activities of the charity every year. The review process looks at what has been achieved and the outcomes of their work over the previous 12 months. The review considers the success of each key activity and the benefits they have brought to those groups of people which the charity was formed to help. The review also helps the Trustees to ensure that the aims, objectives and activities of the charity remain focused on the stated purposes. The Trustees have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives, and in planning future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives they have set.

**THE LYNCHMERE SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 April 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Educating the Public**

Local schools, societies and youth organisations benefit from the Commons with their network of footpaths and bridleways, as well as the circular "easy access" path, which is heavily used, and due to be renovated with financial help from the South Downs National Park Authority (SDNPA). We usually have two formal talks each year on subjects of local interest, or from wildlife and environmental specialists relevant to our conservation and heathland restoration work.

**Securing Features of Interest**

Lowland Heath is one of the most endangered habitats in Europe, and the Commons owned and managed by the Society is the 5th largest area of such habitat in Sussex, and an important part of a much wider project across several counties supported and encouraged by Natural England and The SDNPA. The commons are an element of the Serpent Trail, which is 65 mile long route passing through lowland heath areas of the South Downs National Park.

Each year our restored areas are enlarged, with work being done on scrub clearance in winter and bracken control in late summer - done by cutting and pulling, and scything where possible. Our meadows are also of special interest, never having been ploughed, fertilized or sprayed within living memory, and so of special importance to butterflies, bees, and other insects.

**The Commons, Meadows and Barn**

The Society normally has about fourteen volunteer days for scrub clearance between early September and the end of February, when work stops for the nesting season, in addition to the work of the Winter Work gang and also other volunteer groups, the most recent addition being a team from the PHP Group.

The Belted Galloway cattle (a rare breed) do valuable conservation work and have been gradually reintroduced to the commons under the very careful watch of our new grazier and his supporting team. Some spraying was done in the summer on the advice of Natural England to contain the vigorous growth of the bracken. Work on the restoration of our ancient barn is now under way and plans have been made to erect a pole barn to store hay and machinery in one of the meadows.

**THE LYNCHMERE SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**FINANCIAL REVIEW**

**Principal funding sources**

The principal Funding sources of the Charity are:-

- 1) Natural England and The Rural Payments Agency, through the Higher Level Stewardship and Basic Payments Scheme.
- 2) Subscriptions, donations and bequests.
- 3) SSE through wayleaves.
- 4) Sales of hay bales to cover harvesting costs.

**The 2022-23 year**

The Society recorded a deficit of £21,365 on a total income of £47,823 for the year to 30th April 2023, compared to a surplus of £17,237 and income of £50,981 in the previous year. The grants from the Rural Payments Agency under the Higher Level Stewardship (HLS) and Basic Payment Schemes were again the dominant feature of the Society's income, amounting to £38,314 or 80% of the total income for the 2022-23 year. These grants are for our heathland restoration and maintenance work, to support grazing on the Commons and for other environmental work. The near £5,000 drop in grant funding from the previous year's total of £43,266 largely reflects the phasing out, by 2028, of the Basic Payment Scheme, which is due to be replaced by ELMS (Environmental Land Management Scheme) but details of this new grant structure have yet to be finalised. Our existing HLS grant for management of heathland the commons has been extended to 2028, but is fixed at £21,987 p.a., and is not index linked at a time of rising costs.

The spending on grazing and the commons amounted to £49,662, which was a 119% increase on the previous year and took the Society into deficit for the first time in many years. There were a number of factors behind the substantial increase:-

1. The Trustees decided to increase the Winter Work scrub clearance programme by nearly £10,000 to £21,000 to help make up the ground lost during the pandemic, when volunteer input was reduced, and to compensate for the reduced grazing by the cows which we only slowly re-introduced after the 2019 accident.
2. There was significant effort to repair and restore the fencing of the commons, which should greatly extend its life, and cost £8,250 in the 2022-2023 year, with further spending on the commons and fields fencing in the 2023-2024 financial year. This has proved a much more cost effective approach than renewal which could have cost £80,000 for the commons alone.
3. The Society continued to support Lynchmere Community Grazing (LGC), the Community Interest Company established to manage grazing on the Society's commons, and the trustees decided to increase the grazing fee to £12,000 p.a. Conservation grazing is an important aspect of commons management and the herd needs to be kept intact, so that this resource is available to the Society to meet its HLS obligations, and so the grazing fee needed to be raised to a level that allowed LGC to operate on a sustainable basis.
4. New field land drains were installed at a cost of £2,300.
5. £3,960 was spent on bracken spraying to help meet our HLS obligations.

Repairs to the ancient Mare Barn and construction of the pole barn will also add in the region of £25,000 to costs for the fields and meadows in the 2023-24 financial year. The 'repairs and renewals' expense category saw a 78% increase to £10,964, and this included further repair work on the tractor and hay making machinery, but also an exceptional expense of £6,372 to remove dangerous trees along the B2131. A further £3,780 has had to be spent in the 2023-24 year to remove dangerous ash and oak trees next to the road along the edge of the Roundabouts field. The Society has therefore had to unexpectedly commit over £10,000 to ensure it meets its obligations to public safety as a significant land owner, and so it is very important that it retains adequate reserves to meet such unplanned expenses. The balance sheet shows assets of £676,831 as at 30 April 2023 but over 99% of the fixed assets total of £433,440 is represented by the value of the Society's land and buildings and held in trust for future generations. The cash balance as at 30th April 2023 was £242,092 but the total for the current year is likely to be significantly lower due to the investment and repair work mentioned above.

**THE LYNCHMERE SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 April 2023**

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The strategy for the maintenance of the commons has been to use a small team of individual woodsmen who know the commons well and are much more flexible and cost effective than the larger contractors used by other charities undertaking similar work. The Society is also fortunate to have a loyal band of volunteers who give their time, as well as several other sources of volunteer labour, including the South Downs Volunteers and Southampton University Volunteers. The use of local contractors and volunteers has allowed the society to conserve resources over the years and put it in a good financial position to deal with the significant expenses that are set out above, and to make necessary investments against an uncertain funding environment.

The Society remains heavily dependent on government grants, and we were delighted that Natural England have now agreed to extend the HLS grant for a further 5 years. We have applied for this extension to the grant and so it will now continue to run until 2028. The Commons are both an important environmental project and an amenity used by many local people, who have supported the Society for many years. The excellent work done by the team has taken on board the needs of different stakeholder groups, so that the ecological benefits and maintenance of this beautiful area that so many enjoy can be sustained into the future. The commons are a vital health and recreational resource for many in the area. The current momentum at national and international levels behind environmental and climate change initiatives should be helpful to the Society and the Government's declared intention to encourage the countryside to be used for the public good also fits well with the strategy outlined above.

Other sources of income are also very important for the Society. We have a loyal base of members and supporters who continue to provide valuable income from subscriptions and donations, and 2022/2023 has seen more new members, many of whom are discovering the beauty of the commons for the first time. Hay and wood sales make a modest contribution to the cost of maintaining the field and commons.

#### **Investment policy and objectives**

A significant proportion of the Society's funds are grants received in advance and having considered the options available, the Trustees invest those funds which are in excess of its immediate needs in a Lloyds Bank deposit account, a Scottish Widows 60 Day Notice account and a Natwest deposit account. Interest rates have begun to recover from their woefully low level and the Trustees are reviewing the options available in the new interest rate environment.

#### **Reserves Policy**

The trustees monitor the Society's requirements for reserves to ensure sufficient funds are available to provide for any sudden emergencies and to meet longer term commitments, such as the need to replace the fencing and machinery when this becomes necessary. This gives the trustees confidence that the Society's work can continue unimpeded and it has fully adequate reserves to meet its objects.

#### **FUTURE PLANS**

The Charity plans to continue the activities outlined above in forthcoming years.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Lynchmere Society is a charitable company limited by guarantee, incorporated on 26th September 2003 and registered as a charity on 7th April 2004. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

##### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of charity law. One third of the trustees are elected each year and serve for a term of three years, and can be re-elected on the end of this term.

##### **Organisational structure**

The Lynchmere Society has a Trustees / Management committee which normally meets four to six times during the year and is responsible for the strategic direction and operational activities of the Charity. The Committee has members from a variety of backgrounds and experience.

**THE LYNCHMERE SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 April 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

All trustees are already familiar with the practical work of the charity having been members. New trustees are given guidance regarding their responsibilities. The guidance is based on Charity Commission publications.

**Trustee Succession Planning**

We have put into place proposals to refresh the Trustee Board with five new members, including a new Chair and Deputy Chair, and with the expertise in land and habitat management, finance, marketing, digital and community engagement. This will enable us to take stock of what we have achieved and plan how best to build on past success. The formation of the new Land Management Committee, which brings together Trustees and non-Trustees with a deep understanding of the commons, meadows and woodland is already bearing fruit with a greater focus on coordination between local contractors and the work of volunteers, as well as generating a wealth of educational material to engage a younger generation interested in the environment. We look forward to setting out our progress in next year's Trustees' report.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04913460 (England and Wales)

**Registered Charity number**

1103123

**Registered office**

Shulbrede Priory  
Lynchmere  
Haslemere  
Surrey  
GU27 3NQ

**Trustees**

R J Appleby  
C J Pooley (resigned 27.9.22)  
P R Searight  
Mrs L A Searight  
The Hon Lady Rous  
I M A Russell  
C G Summers (resigned 27.9.22)  
B Middleton Wildlife Consultant  
D R W Knapp Lawyer  
Dr C Tibbs (appointed 27.9.22)  
M McCart (appointed 15.5.23)  
Mrs M Bancroft (appointed 3.7.23)  
Mrs A Martin (appointed 3.7.23)

**Company Secretary**

I M A Russell

**Independent Examiner**

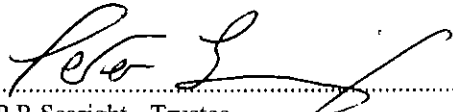
S Moorey  
Traviss & Co Ltd  
Chartered Certified Accountants  
Newtown House  
38 Newtown Road  
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Hampshire  
GU30 7DX

**THE LYNCHMERE SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 April 2023**

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This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on <sup>B<sup>th</sup></sup>.....October 2023 and signed on its behalf by:

  
.....

P R Searight - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE LYNCHMERE SOCIETY**

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**Independent examiner's report to the trustees of The Lynchmere Society ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S Moorey

Traviss & Co Ltd  
Chartered Certified Accountants  
Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

Date: 20/10/2023.....

**THE LYNCHMERE SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 April 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations, legacies and grants	2	42,500	-	42,500	47,243
Other trading activities	3	3,715	-	3,715	3,170
Investment income	4	1,608	-	1,608	568
<b>Total</b>		<b>47,823</b>	<b>-</b>	<b>47,823</b>	<b>50,981</b>
<b>EXPENDITURE ON</b>					
Charitable activities	5				
Restoration and maintenance of commons, fields and hay meadows		69,188	-	69,188	33,744
<b>NET INCOME/(EXPENDITURE)</b>		<b>(21,365)</b>	<b>-</b>	<b>(21,365)</b>	<b>17,237</b>
Transfers between funds	12	1,400	(1,400)	-	-
<b>Net movement in funds</b>		<b>(19,965)</b>	<b>(1,400)</b>	<b>(21,365)</b>	<b>17,237</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		687,723	10,473	698,196	680,959
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>667,758</b>	<b>9,073</b>	<b>676,831</b>	<b>698,196</b>

The notes form part of these financial statements

**THE LYNCHMERE SOCIETY**

**BALANCE SHEET**

**30 April 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	433,440	-	433,440	436,008
<b>CURRENT ASSETS</b>					
Debtors	10	2,634	-	2,634	389
Cash at bank		233,019	9,073	242,092	266,996
		<u>235,653</u>	<u>9,073</u>	<u>244,726</u>	<u>267,385</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(1,335)	-	(1,335)	(5,197)
<b>NET CURRENT ASSETS</b>		<u>234,318</u>	<u>9,073</u>	<u>243,391</u>	<u>262,188</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>667,758</u>	<u>9,073</u>	<u>676,831</u>	<u>698,196</u>
<b>NET ASSETS</b>		<u>667,758</u>	<u>9,073</u>	<u>676,831</u>	<u>698,196</u>
<b>FUNDS</b>	12				
Unrestricted funds				667,758	687,723
Restricted funds				9,073	10,473
<b>TOTAL FUNDS</b>				<u>676,831</u>	<u>698,196</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**THE LYNCHMERE SOCIETY**

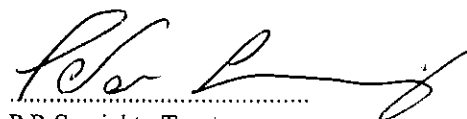
**BALANCE SHEET - continued**

**30 April 2023**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13<sup>th</sup> October 2023 and were signed on its behalf by:



P R Searight - Trustee

The notes form part of these financial statements

## THE LYNCHMERE SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 April 2023

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts and the cost of any legal advice to trustees on governance or constitutional matters.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land & Buildings	- not provided
Plant and machinery	- 20% on cost and 10% on cost

The trustees have adopted a policy of not depreciating the freehold land buildings. These are stated at historical cost rather than regular revaluations.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE LYNCHMERE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 April 2023

2. DONATIONS, LEGACIES AND GRANTS

	2023	2022
	£	£
Donations and subscriptions	4,186	3,977
Grants	38,314	43,266
	<u>42,500</u>	<u>47,243</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Natural England grants	38,314	41,639
Other grants	-	1,627
	<u>38,314</u>	<u>43,266</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Hay and wood sales	3,715	3,170
	<u>3,715</u>	<u>3,170</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	946	546
Deposit account interest	662	22
	<u>1,608</u>	<u>568</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Restoration and maintenance of commons, fields and hay meadows	68,366	822	69,188
	<u>68,366</u>	<u>822</u>	<u>69,188</u>

**THE LYNCHMERE SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 April 2023**

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Independent examiner's fee	822	745
Depreciation - owned assets	<u>2,568</u>	<u>647</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations, legacies and grants	47,243	-	47,243
Other trading activities	3,170	-	3,170
Investment income	568	-	568
<b>Total</b>	<u>50,981</u>	<u>-</u>	<u>50,981</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Restoration and maintenance of commons, fields and hay meadows	33,744	-	33,744
<b>NET INCOME</b>	17,237	-	17,237
<b>Transfers between funds</b>	1,400	(1,400)	-
<b>Net movement in funds</b>	18,637	(1,400)	17,237
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	669,086	11,873	680,959
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>687,723</u>	<u>10,473</u>	<u>698,196</u>

**THE LYNCHMERE SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 April 2023**

**9. TANGIBLE FIXED ASSETS**

	Land & Buildings £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 May 2022 and 30 April 2023	<u>431,000</u>	<u>127,867</u>	<u>558,867</u>
<b>DEPRECIATION</b>			
At 1 May 2022	-	122,859	122,859
Charge for year	-	2,568	2,568
At 30 April 2023	<u>-</u>	<u>125,427</u>	<u>125,427</u>
<b>NET BOOK VALUE</b>			
At 30 April 2023	<u>431,000</u>	<u>2,440</u>	<u>433,440</u>
At 30 April 2022	<u>431,000</u>	<u>5,008</u>	<u>436,008</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	295	60
Prepayments	<u>2,339</u>	<u>329</u>
	<u>2,634</u>	<u>389</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Accrued expenses	<u>1,335</u>	<u>5,197</u>

**12. MOVEMENT IN FUNDS**

	At 1.5.22 £	Net movement in funds £	Transfers between funds £	At 30.4.23 £
<b>Unrestricted funds</b>				
General fund	251,715	(18,797)	1,400	234,318
Commons fund	431,000	-	-	431,000
Equipment and capital works fund	<u>5,008</u>	<u>(2,568)</u>	<u>-</u>	<u>2,440</u>
	687,723	(21,365)	1,400	667,758
<b>Restricted funds</b>				
Reptile Habitat Fund	10,473	-	(1,400)	9,073
<b>TOTAL FUNDS</b>	<u>698,196</u>	<u>(21,365)</u>	<u>-</u>	<u>676,831</u>



THE LYNCHMERE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 April 2023

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,823	(66,620)	(18,797)
Equipment and capital works fund	-	(2,568)	(2,568)
	<u>47,823</u>	<u>(69,188)</u>	<u>(21,365)</u>
<b>TOTAL FUNDS</b>	<u>47,823</u>	<u>(69,188)</u>	<u>(21,365)</u>

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	Transfers between funds £	At 30.4.22 £
<b>Unrestricted funds</b>				
General fund	234,828	17,884	(997)	251,715
Commons fund	431,000	-	-	431,000
Equipment and capital works fund	3,258	(647)	2,397	5,008
	<u>669,086</u>	<u>17,237</u>	<u>1,400</u>	<u>687,723</u>
<b>Restricted funds</b>				
Reptile Habitat Fund	11,873	-	(1,400)	10,473
	<u>11,873</u>	<u>-</u>	<u>(1,400)</u>	<u>10,473</u>
<b>TOTAL FUNDS</b>	<u>680,959</u>	<u>17,237</u>	<u>-</u>	<u>698,196</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,981	(33,097)	17,884
Equipment and capital works fund	-	(647)	(647)
	<u>50,981</u>	<u>(33,744)</u>	<u>17,237</u>
<b>TOTAL FUNDS</b>	<u>50,981</u>	<u>(33,744)</u>	<u>17,237</u>

THE LYNCHMERE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 April 2023

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.21 £	Net movement in funds £	Transfers between funds £	At 30.4.23 £
<b>Unrestricted funds</b>				
General fund	234,828	(913)	403	234,318
Commons fund	431,000	-	-	431,000
Equipment and capital works fund	3,258	(3,215)	2,397	2,440
	<u>669,086</u>	<u>(4,128)</u>	<u>2,800</u>	<u>667,758</u>
<b>Restricted funds</b>				
Reptile Habitat Fund	11,873	-	(2,800)	9,073
	<u>11,873</u>	<u>-</u>	<u>(2,800)</u>	<u>9,073</u>
<b>TOTAL FUNDS</b>	<u>680,959</u>	<u>(4,128)</u>	<u>-</u>	<u>676,831</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	98,804	(99,717)	(913)
Equipment and capital works fund	-	(3,215)	(3,215)
	<u>98,804</u>	<u>(102,932)</u>	<u>(4,128)</u>
<b>TOTAL FUNDS</b>	<u>98,804</u>	<u>(102,932)</u>	<u>(4,128)</u>

**Unrestricted Funds**

**Commons Fund**

The Commons Fund represents the original cost of land under the Charity's management.

**Equipment and capital works fund**

This represents the cost and depreciation of capital equipment and works of a capital nature.

**Restricted Funds**

**Mare Barn Phase 1**

This represents costs of assessing the state of Mare Barn and to provide options for its long term restoration and repair. The Mare Barn was originally left to the Charity in a legacy. 80% of the cost was met through a project grant from Natural England.

**Reptile Habitat Fund**

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**THE LYNCHMERE SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 April 2023**

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**12. MOVEMENT IN FUNDS - continued**

This represents £10,000 given by Taylor Wimpey UK Limited for the future maintenance of the Lynchmere Land and the welfare of reptiles relocated from one of their building sites.

It also includes an additional payment of £10,000 to be used by the Lynchmere Society for the purpose of improving visitor education at the common and associated habitat management.

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2023.