

# THE OPEN SPACES SOCIETY

England & Wales · Charity number 1144840

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07846516](#)

**Registered** 2011-11-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Open Spaces Society  
25a Bell Street  
Henley-on-Thames  
RG9 2BA

**Phone** 01491573535

**Email** [hq@oss.org.uk](mailto:hq@oss.org.uk)

**Website** [www.oss.org.uk](http://www.oss.org.uk)

## Activities

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**Objects:** 1) TO PROTECT COMMON LAND, OPEN SPACES AND TOWN AND VILLAGE GREENS FROM ENCROACHMENT AND, SUBJECT TO THE RIGHTS OF COMMONERS, TO SECURE THEIR USE BY THE GENERAL PUBLIC. 2) TO PROTECT PRESERVE AND ENHANCE EXISTING PUBLIC PATHS AND CARRIAGEWAYS USED MAINLY AS PUBLIC PATHS AND TO SECURE THEIR PROPER RECORDING, MAINTENANCE AND SIGNPOSTING FOR THE BENEFIT OF THE PUBLIC. 3) TO SECURE THE CREATION AND PRESERVATION OF NEW PUBLIC PATHS, OPEN SPACES AND ACCESS TO AND OVER OPEN COUNTRY FOR THE BENEFIT OF THE PUBLIC. 4) TO PROTECT THE BEAUTY OF THE COUNTRYSIDE AND TO PROMOTE ITS FULLEST ENJOYMENT BY THE PUBLIC.

**Activities:** The Open Spaces Society (formally The Commons, Open Spaces and Footpaths Preservation Society) works to create, conserve and enhance common land, village greens, open spaces and rights of public access, in town and country, in England and Wales.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Amateur Sport, Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** ENGLAND AND WALES
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£368,835	£573,533	-	-
2024-12-31	£357,643	£564,385	-	-
2023-12-31	£267,138	£457,182	-	-
2022-12-31	£968,883	£430,629	£2,324,661	5
2021-12-31	£437,746	£434,618	-	-
2020-12-31	£368,174	£464,694	-	-

## Trustees

Name	Role	Appointed
<b>Dr Philip David Wadey</b>	Chair	2019-07-11
Andrew Packman		2024-04-11
CHRISTOPHER BENEY		2018-07-05
James Lean		2024-03-14
John Hall		2018-07-05
Stuart Bain		2019-12-05
Tara-Jane Sutcliffe		2020-07-09

**THE OPEN SPACES SOCIETY**

England & Wales - Charity number 1144840

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# Accounts

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## **Annual Report and Accounts 2025**

**25a Bell Street, Henley-on-Thames RG9 2BA**

**Email: [hq@oss.org.uk](mailto:hq@oss.org.uk)**

**Website: [www.oss.org.uk](http://www.oss.org.uk)**

**Charity no 1144840**

**Registered in England and Wales, limited company no 7846516**

**THE OPEN SPACES SOCIETY**  
**Vice-presidents, officers, other trustees and staff**  
**31 December 2025**

<i>Vice-presidents</i>	Diane Andrewes Mike Clarke Richard Mabey	David (Lord) Clark Roger de Freitas
<i>Chairman</i>	Phil Wadey (F,G,L)	
<i>Vice-chairman</i>	Graham Bathe (G) (to July 2025), Stuart Bain (FG) (from July 2025)	
<i>Treasurer</i>	Stuart Bain (FG) (to July 2025), James Lean (FG) (from July 2025)	
<i>Other trustees</i>	Chris Beney John Hall (L), Andrew Packman (L from August 2025) Tara-Jane Sutcliffe (L to August 2025)	

F = member finance committee

G = member general purposes committee

L = member legal committee

**Staff**

<i>General secretary</i>	Kate Ashbrook
<i>Case officers</i>	Helen Clayton Hugh Craddock Nicola Hodgson (to February 2025) Helen Monger (from March 2025) Jess Tyler
<i>Commons re-registration officer</i>	Frances Kerner
<i>Finance officer</i>	Glynis Smith (to April 2025) Jenny Neagle (from July 2025)
<i>Operations and marketing manager</i>	Sarah Hacking
<i>Office assistant and membership secretary</i>	Lucy McKean
<i>Digital marketing and content manager</i>	Abbie Cavendish

**Bank:**

Barclays Bank plc, Leicester LE87 2BB

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling ME18 4JQ

Flagstone Group Ltd, Clareville House, 26-27 Oxendon Street, London SW1Y 4EL

**Solicitors:**

Mercers, 50 New Street, Henley-on-Thames RG9 2BX.

Richard Buxton, Dale's Brewery, Gwydir Street, Cambridge CB1 2LJ

**Financial**

Independent examiners: Villars Hayward LLP, Boston House, 2 Boston Road, Henley-on-Thames RG9 1DY

Investment advisers: JM Finn, 25 Cophall Avenue. London EC2R 7AH

# Open Spaces Society

## Trustees' report for 2025

### Highlights of 2025

During the year we:

- helped our members and others protect more than 830 commons, greens, open spaces, and paths under threat of loss;
- welcomed the Welsh Government's repeal of the 2026 date for extinguishment of unrecorded highways;
- celebrated the supreme court's confirmation of backpack-camping rights on Dartmoor, in which we intervened;
- through legal action secured the removal of unlawful obstructions from paths in West Northamptonshire, and a wall on a South Gloucestershire common;
- rejoiced at the Welsh minister's decision to reject the deregistration of West Cross Common, Swansea, for housing;
- celebrated the registration of seven lost commons, in Cornwall, Devon, Hertfordshire and North Yorkshire, totalling 1,290 hectares;
- gave advice and support to our network of 45 local correspondents who protect many open spaces and paths;
- boosted our legal-action fund.

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### Reference and administrative information

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**Registered charity name and number**

The Open Spaces Society, registered number 1144840.

**Registered company name and number**

The Open Spaces Society, registered number 7846516.

**Principal and registered office**

25a Bell Street, Henley-on-Thames RG9 2BA

**Names of trustees, advisers and staff**

The trustees are listed above, together with details of advisers and the names of the staff.

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## **Structure, governance, and management**

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### **Governing document**

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is the successor to the Commons, Open Spaces and Footpaths Preservation Society (registered charity number 214753) which was established by a trust deed dated 6 December 1963, originally having been founded in 1865. It was registered as a company limited by guarantee on 14 November 2011.

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

Trustees are appointed by the members of the company (ie the society), in accordance with the memorandum and articles of association.

### **Related party disclosures**

No transaction which would need to be disclosed has been notified by any trustee, in relation to the year, nor any balance outstanding from previous years.

### **Declarations of interest**

An agenda item for recording these, if any be declared, appears on the agenda for each trustee meeting. The society's insurers require a statement to be minuted at each (quarterly) meeting that the trustees are not aware of anything arising which might lead to a claim on the society's indemnity policy.

### **Risk-management statement**

The society maintains a risk register which is regularly reviewed by trustees with practical precautions being implemented by officers and staff.

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## **Public benefit statement**

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Section 4 of the Charities Act 2011 requires the charity trustees to comply with their duty to have due regard to public benefit guidance published by the Charity Commission in exercising their powers or duties.

The trustees are mindful of this obligation and have been referring to the guidance when reviewing their aims and objectives and in planning their future activities. They have considered how planned activities will contribute to the aims and objectives they have set.

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## **Objectives and activities for the public benefit**

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### **Summary of the charity's objects and strategy for achieving them**

The objects of the society are campaigning to create and conserve common land, village greens, open spaces, and rights of public access in town and country, in England and Wales. These objects are furthered both locally and nationally. The society maintains a network of local correspondents who can make site visits where problems arise and submit appropriate representations regarding, for example, proposed changes to the public-path network. The society also secures the registration of new village greens, resists encroachments on common land, and defends common land and greens against deregistration.

At a national level the society's unique expertise is its accumulated knowledge in the complicated case law and common law that apply to common land and its user rights. Bodies such as the Department for Environment, Food and Rural Affairs (Defra), the Welsh government, Natural England, Natural Resources Wales, and the National Trust acknowledge the society's primacy in this area. The society is a mandatory consultee for certain applications for works on common land and for changes to public rights of way.

The society also endeavours to improve the law for the benefit of the public. By challenging unacceptable proposals—through the courts if necessary—and more generally by seeking media attention and lobbying parliaments and local authorities, it protects places of beauty and interest, and achieves better public access throughout England and Wales.

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## **Achievements and performance, delivery of public benefit**

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### **Summary of main achievements during the year**

Despite the continuing threats to open spaces and paths, from development and lack of funding especially, we remain upbeat and can celebrate many successes in 2025. We had hoped for more, sooner, from the Westminster government, and have lobbied ministers repeatedly on public access, with little result. But we are not to be deterred.

Boosted by our legal-action fund we pursued several cases in the courts and backed our members in doing so. We renewed our appeal to members to support the fund and were pleased that, thanks to their generosity, we had raised a year-end total of £41,137 (including Gift Aid).

The main achievements during the year are listed below under headings which reflect the four main objects in our constitution.

#### **1. To protect commons, greens, and other open spaces**

We responded to calls from members for advice on protection and management of at least 149 commons, 80 greens, and 213 other open spaces. Other cases and disputes came to us from consultations from official bodies or were dealt with by our local correspondents.

Our re-registration officer, Frances Kerner, funded by the generous legacy from Jack Candy, continued her work on applications, submitting a further one in North Yorkshire. She also pursued and defended applications we had already made in other English counties before their registers closed to new applications on 31 December 2020, and appeared at three public hearings in Cornwall (and a further two in support of applications made by our dedicated supporter Tomas Hill), and one each in Devon, Hertfordshire, and North Yorkshire. During the year we celebrated the addition of seven commons to the registers, covering about 1,290 hectares (five square miles), thanks to our efforts. These are in Cornwall at Trewellard Common; in Devon at Ditsworthy and Legistor, Peter Tavy Great Common, and Walkhampton Common, and in North Yorkshire at Greta Wood. We continued to scope the work to be done in Wales, where the deadline for applications is 2032, five years after Cumbria and North Yorkshire.

In May the supreme court ruled that there is a right to backpack camp on the Dartmoor commons; we had intervened in support of the Dartmoor National Park Authority arguing that there was such a right. Our general secretary spoke at a celebratory rally at Haytor on Dartmoor shortly after. We wrote to the then environment secretary, Steve Reed, and

the Welsh Deputy First Minister, Huw Irranca-Davies, calling on them to amend by regulations the Countryside and Rights of Way Act 2000 to extend the right to mapped access-land throughout England and Wales, but to no avail.

We were delighted when Huw Irranca-Davies refused the application to exchange part of Clyne Common at West Cross, Swansea thus preventing development for housing; we appeared as an objector at the public inquiry in 2024, and made a donation to the Gower Society for legal representation in the fight.

In celebrating the 60th anniversary of the Commons Registration Act 1965 in July, we called on ministers to extend part 1 of the Commons Act 2006 to the whole of England, to redress the balance whereby landowners throughout England can apply to deregister wrongly-registered land. We were pleased to meet the environment minister, Sue Hayman, to discuss this in more detail and we look forward to following up with her next year.

Our enforcement officer, Jess Tyler, continued our actions at two sites against unlawful inclosures on commons. One of these went to court and, as a result, a stone wall was removed from part of Patchway Common in South Gloucestershire.

At the year's end we were challenging with pre-action protocol letters three decisions for common land by the Planning Inspectorate where we believed errors had been made.

Applicants for works on, or exchange of, common land notified us of 41 cases. We raised objections to 15 of them.

Of the 46 statutory applications for works which were determined during the year, 21 were granted with no objection from us, and 14 were granted despite our objection. These included a lido building on Tooting Bec Common, Wandsworth; works connected to highway development at Hempton Green common in Norfolk; and an electricity substation on Brickenden Lane verges in Hertfordshire; coastal revetments at Summerhill Marsh, Walney, in Cumbria; and road widening at Frimley green, and exchange of land for a car park at Haslemere, both in Surrey.

Six applications were rejected following our advice. These included the above-mentioned exchange of land at West Cross, for housing development; and the deregistration and exchange of land at Brow Moor, near Haworth in Bradford, and Adwalton Common in Leeds.

Three applications were withdrawn: for resurfacing and an equipment shed at Therfield Heath in Hertfordshire, and exchange of land at Cefn Hirgoed and Hirwaun Common, Bridgend, for an energy hub.

We helped a resident to confirm Hawkhurst green in Kent as a village green, correcting a mistake by the county council in 1974 during the original registration process.

When recreation rights on green spaces were threatened by a proposed amendment to the Planning and Infrastructure Bill we briefed peers to reject it. The amendment would have made it easier for local authorities to dispose of or appropriate open spaces with rights of recreation. The amendment was withdrawn when Sharon Taylor, the minister for housing, and local government, promised an inquiry into the matter. (Early in the new year she gave us an assurance that the Ministry of Housing, Communities and Local Government would engage us in that review.)

Wilmot Gardens in Plymouth, a much-loved community space, was saved from development following a high court case; we had backed the local campaigners fighting this. We hope that it will now be registered as a town green. We were also relieved when

Lambeth Council withdrew its legal appeal against Protect Brockwell Park which was campaigning to stop the council's occupation of the park for commercial events. In Bridport, Dorset, we supported a resident to challenge Bridport Town Council over its attempts to sell bits of public open space which had previously been given to it by Dorset Council.

Our case officers Hugh Craddock and Helen Monger delivered two online training packages on commons and greens, and, with general secretary Kate Ashbrook, spoke at an event organised by the United Kingdom Environmental Law Association.

## **2. To protect and enhance public rights of way and public access**

The Henley office dealt with 350 requests for advice on paths, and our local correspondents pursued many others.

We were delighted when the Welsh government repealed the 2026 cut-off for recording historic paths, thanks to our prompting. However, we continued to be frustrated by the Westminster government's failure to fulfil its Boxing Day 2024 promise to repeal the 2031 cut-off in England.

Our legal challenge to the wrongly-made temporary traffic regulation order (TTRO) in West Northamptonshire was successful; the council conceded before the matter reached court, and it subsequently reopened the illegally-blocked paths at Staverton. This outcome has deterred other authorities from making TTROs to evade their duty of reopening obstructed routes.

In Ashby de la Zouch, Leicestershire, the council had made a TTRO to stop up a valued footpath. Our local correspondent, Barry Thomas, with other campaigners and Amanda Hack, MP for North West Leicestershire, persuaded the council instead to reopen it.

We are backing our local correspondents in serving notices under section 130A of the Highways Act 1980 where local authorities are failing to carry out their duties to reopen blocked paths. At the end of the year we had three outstanding cases against three councils and anticipate going to the magistrates' court over some of them.

A blocked path at Cwmparc, Treorchy in Rhondda Cynon Taf was reopened thanks to the efforts of local campaigners supported by the society. Our general secretary joined a celebratory walk there in September.

The closure of crossings over railway lines continues to be a concern, but we cheered when Wiltshire Council refused to make an order closing a path across the line at Westbury, to which we had objected.

The rights-of-way stakeholders' working group, of which Kate Ashbrook is a member, supported by Helen Clayton and Hugh Craddock, remained dormant throughout the year, with no progress on implementing the provisions in the Deregulation Act 2015; these would improve and accelerate the procedures for claiming public paths in England. Indeed, by the end of the year, there seemed to be slim prospects for any progress on rights-of-way reform.

In Wales we continued to work with the cross-party group for outdoor activity, and attended the launch of its manifesto for the senedd election in 2026. We also participated in Wales Environment Link's work on access.

Our general secretary spoke at the 93<sup>rd</sup> anniversary celebration of the Kinder Scout mass trespass, the Wild Summit organised by Wildlife and Countryside Link, and the gathering in Hebden Bridge celebrating the 25<sup>th</sup> anniversary of the Countryside and Rights of Way Act 2000. We expressed our disappointment that no minister marked this milestone. Our

case officer Helen Clayton gave two online training sessions to local councils and assisted with a day of restoring-the-record training.

At the year's end we congratulated our chairman, Phil Wadey, on being made an MBE for services to rights of way.

### **3. To secure the creation of new public paths and open spaces**

Chris Smith, one of our East Sussex local correspondents, made 27 applications for definitive map modification orders in the society's name, in West Sussex (two), Shropshire (four) and Powys (21). We made a further application on behalf of a member in Rhondda Cynon Taf.

We continued to encourage local authorities and other landowners voluntarily to register their land as town or village green, thereby giving local people rights of recreation there and protecting it from development. We celebrated the voluntary registration of 1.5 hectares at Swaffham, Norfolk, secured by our local correspondent Ian Witham as part of a new development. This was in exchange for the withdrawal of his objection to the diversion of a footpath which crossed the site which would have delayed progress. We were also pleased to learn of the dedication of 1.6 hectares as green at Maes Glasfryn at St David's, Pembrokeshire. We continued to campaign for a mandate on developers to register new greens, and called out those developers who advertised a 'village green' as part of a new development when they had no intention of registering it as such.

We supported the launch of the all-party parliamentary group (APPG) on Outdoor Recreation and Access to Nature, and participated in its inquiry to make recommendations to government on this topic. We believe that the comprehensive set of recommendations could form the basis of the government's promised green paper into access to nature, and were deeply disappointed when, in publishing its Environmental Improvement Plan in December, ministers gave this low priority. We joined a drop-in for parliamentarians in November to encourage them to press for access legislation, and we shall continue to lobby for the green paper as a vital precursor to a new law.

The government announced, on Boxing Day, the first of its National River Walks, the 'Mersey Valley Way'. We argued that this was not new—the route was already a public right of way. While we welcome the greater investment in improving the path, we do not believe this should have priority over the much wider-ranging and more beneficial access green paper, and we consider that the National River Walks should primarily be about creating new or wider access rights along England's rivers.

We continued to press for the England Coast Path to go along the beach at Osborne House, managed by English Heritage, on the Isle of Wight, and were disappointed when Natural England published an inland route instead. We hope for a public inquiry to argue the case for a truly coastal route.

We advised at least 40 members and other inquirers about claiming greens.

### **4. To protect the beauty of the countryside**

We continued to work with the Campaign for National Parks (CNP) and the Alliance of Welsh Designated Landscapes, and to press for the proposed national park in north-east Wales. We attended the launch of the APPG on National Parks and National Landscapes, and pledged our support for CNP's New Perspectives programme for young leaders and campaigners.

We were dismayed that Swansea Council determined to proceed with its massive tourist development on Kilvey Hill, north-east of Swansea, giving planning permission to

Skyline Swansea, appropriating public-access land, and ignoring public rights of access. We supported local people in their fight against this.

Our case officers regularly attended external meetings with fellow stakeholders including Wildlife and Countryside Link (WCL), the Parks Working Group hosted by MHCLG and the Better Planning Coalition (BPC). Both WCL and BPC spent significant parts of the year challenging amendments to the Planning and Infrastructure Bill where we contributed.

## **Organisational management**

We were greatly saddened when our case officer, Nicola Hodgson, retired in February 2025 after 25 years devoted service. In recognition of this, we gave her honorary life membership at our AGM. We appointed Helen Monger in her place. Our finance officer Glynis Smith left in April, and Jenny Neagle replaced her in July.

We now have 41 local correspondents. In 2025 we appointed Kit Cawthorn (London Borough of Ealing). We were sad to lose Chris Meewezen, Ashley Redsell, and Ian Witham, and thank them for their exemplary service.

We held our annual general meeting in London with an online option. In total 46 members attended, and others participated by proxy. Voting was undertaken online, with 64 votes cast. James Lean, Andrew Packman, and Phil Wadey were re-elected to the board of trustees. We were sorry that Graham Bathe stood down as our vice-chairman and a trustee after many years' dedicated service. Stuart Bain took his place as vice-chairman, while James Lean replaced Stuart as treasurer.

We mourned the death of our former local correspondent Gordon Sencicle.

We held a successful members' day in Kenilworth, Warwickshire, on 13 September. Fifty members joined us in exploring our land at Parliament Piece and saw the trees planted in honour of the society's 160<sup>th</sup>, and the general secretary's 40<sup>th</sup>, anniversaries.

In conjunction with the Museum for English Rural Life, we funded the digitisation of a survey by the National Federation of Women's Institutes, in the early 1990s, of village greens; this is a useful resource which we shall arrange to have hosted online.

We responded to several national consultation papers, including the Law Commission's on compulsory purchase, the Defra land-use framework, and the trees action plan.

We issued 53 press releases and published three editions of our magazine *Open Space*. Staff and members appeared at least three times on the radio, and nine times on television. At the year's end we were looking forward to the launch of our new website, on which our operations and marketing manager, Sarah Hacking, and digital marketing and content manager, Abbie Cavendish, have worked incredibly hard, assisted by freelance Laura Smith. Abbie Cavendish continued her detailed research with new audiences, increasing our influence and reach, and therefore our campaigning clout.

On 31 December, membership stood at 2,428, a net gain of 22. This number is comprised of 1,789 individuals, and 639 organisations and local authorities. We welcomed 235 new voting members and 25 members who had lapsed and rejoined; 19 members died during the year and a further 223 lapsed.

We made Paul Johnson an honorary life member on his retirement from Natural England where he had latterly served as the principal officer for statutory access, but had previously worked for the Countryside Agency and Countryside Commission, playing an outstanding part in the protection of commons, greens, and public access for 40 years.

Our dedicated staff, Kate Ashbrook, Abbie Cavendish, Helen Clayton, Hugh Craddock, Sarah Hacking, Frances Kerner, Lucy McKean, Helen Monger, Jenny Neagle, and Jess Tyler have had another busy year. We thank them warmly for their commitment and success in furthering the work of the society.

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## Financial review

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### Financial operations

In 2025, the society's income was split across member subscriptions, donations (including legacies), returns from our investments and fundraising through appeals. Donations and legacies increased by £32,876 (including gift aid) and focused appeals generated £70,532 for which we are extremely grateful. This valuable support ensures that future generations in both rural and urban settings will enjoy access to commons, open spaces and paths throughout England and Wales. Income exceeded that of 2024 and provided a reassuring coverage of our fixed costs.

Expenditure throughout 2025 was a total of £573,533 broadly in line with our 2024 administrative and charitable costs. Professional and external fees associated with delivering our new website and online service delivery are ongoing and will continue into 2026. This is a very exciting and important investment.

During 2025, following trustee agreement, our long-term investments were transferred from M&G Securities to JM Finn. This has increased the diversification of our portfolio in terms of geography and asset class to balance risk, with a greater focus on capital growth to create unrestricted funds to support our charitable objectives for decades to come. The market value of our long-term investments at year end were £932,203, up from £777,350 at the same point in 2024.

Investment income (interest received) from our short, medium and long-term investments was £54,705 down from £101,471 in 2024 but reflecting slightly lower interest rate availability and a switch of our long-term investment strategy as above. Our short and medium-term funds are held on instant access and fixed term treasury deposits where the capital is guaranteed.

### Legacies recognised in 2025

Moira Ruth Bishop, George and Margaret Gaffney, Alan George Gower, John Stuart Northover, Margaret Ethel Rooker,

We are grateful for all legacies and donations, and your gift to the society will help to ensure that future generations will enjoy commons, open spaces, and paths, in towns and countryside throughout England and Wales.

Please see our website: [www.oss.org.uk/what-you-can-do/legacies/](http://www.oss.org.uk/what-you-can-do/legacies/) for more information.

### Reserves policy

The Open Spaces Society financial position at year end was total charity funds of £1.88m. Our reserves and financial commitments are reviewed quarterly and at year end to ensure that we have the resources to meet both current and future year cashflows. Our work extends across multiple years and with unpredictable timing and outcomes. Our reserves policies help us to maintain committed resources and deliver in full our charitable aims.

With recurring planned deficits, we continue to hold a strategic reserve fund that provides for those cashflows up to four years ahead. Following approval of the 2026 budget we are reducing this reserve to £864k as one-off costs for the website should complete within the year.

The applications reserve fund is increased slightly to £250k. Trustees acknowledge this reserve is essential since the costs associated with taking applications to completion are variable and can run over a long period.

We have reviewed our restricted and endowment funds which provide ongoing support for the society and are now able to deploy the Buxton Fund on our core charitable aims and close this down in the accounts. A huge thank you to the original donors of these funds.

Our general fund remains strong at £577k and reflects the financial capability we are building to meet our long-term goals.

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## Conclusion

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Once again, this society has had an excellent year of achievement. Seizing on the opportunity presented by the consideration of the Legislation (Procedure, Publication and Repeals) (Wales) Bill, we persuaded the senedd to include the repeal of the 2026 Path Extinguishment Day in Wales. This saves countless unrecorded and under-recorded rights of way in Wales.

Our legal work has continued to show real value for open spaces and access. We were delighted to intervene in the supreme court to help gain the confirmation of backpack-camping rights on Dartmoor, and to take cases in the lower courts to prevent commons encroachment and path obstruction. Once again, we have seen the benefit of earlier proactive work to record over 1,200 hectares (over 3,000 acres) of common land giving rights of access to the public on foot, and in many places also on horseback.

I thank our dedicated staff, increasing number of local correspondents, and members, and all who have helped in support of the society and its activities in pursuit of these, and other, successes. I commend this report to our members.



**Signed**

*Phil Wadey* (chairman, on behalf of the trustees)

## **Equality, inclusivity, and diversity statement**

We shall seek to understand, and where appropriate, reach out to those parts of society that are under-represented within our membership, staff, volunteers or trustees, and potential members outside our existing network. We have an objective of learning from relevant groups when extending our reach.

Our vision is that everyone can enjoy public paths and open spaces through the exercise of their rights. We work to protect, increase, enhance and champion the common land, village greens, public paths, and open spaces in England and Wales, and the public's rights to enjoy them. We want to see a thriving and beautiful countryside, cities, towns, and villages to which everyone has access and which all can benefit, for their well-being and to participate fully in the enjoyment, enhancement, and protection of nature. We want these places to be inclusive and diverse for those who live there and those who visit them.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Independent Examiner's Report to the Trustees of**  
**The Open Spaces Society**

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 December 2025 set out on pages nine to sixteen.

**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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements 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 financial statements 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 report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 financial statements do not accord with those accounting records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements 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 financial statements to be reached.

*Nicholas Smith BFP, ACA, CTA*

Nicholas M Smith BFP, ACA, CTA  
Villars Hayward LLP  
Chartered Accountants  
Statutory Auditors  
Chartered Tax Advisers  
Boston House  
Henley-on-Thames  
RG9 1DY

Date: .....*26 May*.....2026

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**For the Year Ended 31 December 2025**

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments from:</b>						
Donations (inc. Gift Aid) and legacies	2	155,440	-	-	155,440	122,564
Charitable activities						
Subscriptions		80,380	-	-	80,380	78,860
Appeals	3	70,532	-	-	70,532	47,974
Other trading activities						
Sale of publications, Trusts, Royalties etc.	4	7,778	-	-	7,778	6,774
Investments	5	41,635	12,477	593	54,705	101,471
<b>Total</b>		355,765	12,477	593	368,835	357,643
		=====	=====	=====	=====	=====
<b>Expenditure on:</b>						
Raising funds						
Other publications costs		-	-	-	-	768
Charitable activities						
Staff salaries and related costs	6	290,872	37,913	-	328,785	325,225
Premises costs	7	14,652	-	-	14,652	24,696
Administration costs	8	50,030	-	-	50,030	44,451
Local correspondents		954	-	-	954	6,394
Open Space and website		35,783	-	-	35,783	22,528
Other costs	9	112,855	5,394	-	118,249	129,083
Governance costs	10	25,080	-	-	25,080	11,240
<b>Total</b>		530,226	43,307	-	573,533	564,385
		=====	=====	=====	=====	=====
Gain/(Loss) on investment assets	11	154,853	-	-	154,853	24,665
<b>Net (expenditure)/income</b>		(19,608)	(30,830)	593	(49,845)	(182,077)
<b>Transfers between funds</b>		13,071	(12,478)	(593)	-	-
		(6,537)	(43,308)	-	(49,845)	(182,077)
<b>Reconciliation of funds:</b>						
Total funds brought forward		1,702,391	161,513	68,116	1,932,020	2,114,097
<b>Total funds carried forward</b>	12	1,695,854	118,205	68,116	1,882,175	1,932,020
		=====	=====	=====	=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Statement of Financial Position**  
**as at 31 December 2025**

	Note	31.12.25	31.12.24
		£	£
<b>Fixed Assets:</b>			
Tangible fixed assets	13	6,645	8,179
Investments	14	932,203	777,350
<i>Total fixed assets</i>		<u>938,848</u> =====	<u>785,529</u> =====
<b>Current Assets:</b>			
Debtors	15	27,986	39,568
Short term deposits	16	754,726	892,595
Cash at bank and in hand		<u>195,892</u>	<u>250,025</u>
<i>Total current assets</i>		978,604	1,182,188
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	17	(35,277)	(35,697)
<i>Net current assets</i>		<u>943,327</u>	<u>1,146,491</u>
<b>Total net assets</b>		<u>1,882,175</u> =====	<u>1,932,020</u> =====
<b>The funds of the charity:</b>			
Unrestricted funds:			
<i>Strategic reserve fund</i>		864,000	918,385
<i>Applications reserve fund</i>		250,000	216,000
<i>Legal action fund</i>		29,445	14,973
<i>General fund</i>		577,146	553,033
Restricted funds:			
<i>Candy fund</i>		118,205	161,513
<i>Creech Jones fund</i>		43,379	43,379
Endowment funds:			
<i>Buxton fund</i>		-	24,737
<b>Total charity funds</b>		<u>1,882,175</u> =====	<u>1,932,020</u> =====

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2025 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 which 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

These financial statements were approved by the Board of Trustees on 21 May, 2026 and were signed



.....  
Dr P D Wadey - Chairman



.....  
J Lean - Treasurer

**Notes to the financial statements**  
**For the Year Ended 31 December 2025**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation for uncertainty in the preparation of the financial statements are as follows:

**(a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) and the Companies Act 2006.

The Open Spaces Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Income recognition policies**

Items of income are recognised and included in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable, and
- the amount can be measured reliably.

**Legacies**

For legacies, entitlement is taken as the earliest of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

**Other voluntary income**

Voluntary income received by way of subscription, donations and appeals is included in the financial statements when receivable and the amount can be measured reliably by the charity.

**Donated services**

The value of services provided by volunteers has not been included in these financial statements.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(c) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on Charitable activities comprise 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 include those costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2025**

**1 ACCOUNTING POLICIES (continued)**

**(d) Fixed Assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Depreciation is provided so as to write off the asset over four years.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

**(e) Fund Accounting**

**General fund** - This is an unrestricted fund which is to be invested for the benefit of the society but remains available to the trustees to be used for the objects of the society or for making allocations to the Strategic Reserve fund.

**Strategic Reserve fund** - This is an unrestricted fund derived from allocations from the General fund. It is the policy of the trustees to keep 48 months' reserve in this fund, so that it should hold sufficient to cover the society's following 48 months' net outgoings, and to allow for an orderly closure of the society thereafter, should this become necessary. In line with this policy, the fund stood at £864,000 at 31 December 2025 This fund is to be invested for the benefit of the society but remains available to the trustees to transfer back to the General fund in case of need.

**Applications Reserve Fund** – This is an unrestricted fund derived from allocations from the General Fund. The funds within this reserve are to be used to see through to completion applications to register rights of way or common land where the application has been made in the name of the Society. Some applications are determined quickly and without significant cost, but for some there may be many years between an application being made and its conclusion. The Trustees consider that it is appropriate to hold a reserve for this purpose so that protracted applications can be supported.

**Creech Jones fund** - The income from this restricted fund may be used for the objects of the society that would not normally be met from the General fund.

**Candy fund** - This is a restricted fund to be used only for the general charitable purposes of the Open Spaces Society. It is not to be used for administrative expenses.

**Buxton fund** - The income from this fund is transferred to the Society's General fund.

<b>2</b>	<b>DONATIONS (INC. GIFT AID) AND LEGACIES</b>	<b>31.12.25</b>	<b>31.12.24</b>
		<b>£</b>	<b>£</b>
	Legacies	119,494	104,260
	Donations	14,207	5,653
	Gift Aid excluding Gift Aid on appeals	21,739	12,651
		<u>155,440</u>	<u>122,564</u>

**3 APPEALS AND GIFT AID**

Funds raised by appeals over the year also generated related income via Gift Aid.

Appeal	Donations	Gift Aid on donations	Total
	<b>£</b>	<b>£</b>	<b>£</b>
Autumn 2023 appeal	12	-	12
Autumn 2024 appeal	33,349	2,708	36,057
Appeals transactions	29,197	5,266	34,463
	<u>62,558</u>	<u>7,974</u>	<u>70,532</u>

<b>4</b>	<b>INCOME FROM OTHER TRADING ACTIVITIES</b>	<b>31.12.25</b>	<b>31.12.24</b>
		<b>£</b>	<b>£</b>
	Sales of publications	920	1,319
	Special projects and training	5,500	4,830
	Trusts, royalties, commission etc.	1,358	625
		<u>7,778</u>	<u>6,774</u>

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2025**

<b>5</b>	<b>INVESTMENT INCOME</b>	<b>31.12.25</b>	<b>31.12.24</b>
		£	£
	Listed investments	18,632	50,033
	Cash investments	36,073	51,438
		54,705	101,471
		=====	=====
<b>6</b>	<b>STAFF SALARIES</b>	<b>31.12.25</b>	<b>31.12.24</b>
		£	£
	Gross Salaries	289,032	288,691
	Employer's National Insurance Contributions	24,129	22,958
	Employer Pension Contributions	14,445	13,052
	Recruitment costs	1,179	524
		328,785	325,225
		=====	=====
	Employees with emoluments exceeding the Charity Commission reporting threshold of £60,000: Nil (2024: Nil)		
	The average number of full-time equivalent employees in the year was six (2024: six)		
<b>7</b>	<b>PREMISES COSTS</b>	<b>31.12.25</b>	<b>31.12.24</b>
		£	£
	Rent	8,300	8,300
	Light and Heat	1,897	2,951
	Repairs and Maintenance	798	7,367
	Cleaning	1,940	1,412
	Insurance	499	3,669
	Rates and Water	1,218	879
	Consumables	-	118
		14,652	24,696
		=====	=====
<b>8</b>	<b>ADMINISTRATION COSTS</b>	<b>31.12.25</b>	<b>31.12.24</b>
		£	£
	IT Costs	10,345	12,019
	Postage, Telephone and Stationery	8,918	8,339
	Travel and Subsistence	5,967	4,270
	Depreciation of Computer/Office equipment	3,270	3,408
	Printing and Photocopying	2,928	2,800
	Appeal Costs	3,013	2,972
	Village greens digitisation	10,000	-
	Other Expenses	4,424	10,643
	Professional Indemnity Insurance	1,165	-
		50,030	44,451
		=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2025**

<b>9</b>	<b>OTHER COSTS</b>	<b>31.12.25</b>	<b>31.12.24</b>		
		£	£		
	Legal Costs	47,200	66,941		
	Marketing	52,937	45,764		
	Commons Registration Project	5,393	2,195		
	Subscriptions	11,140	11,646		
	Donations and Grants	1,008	1,301		
	Legacy mailing to the Law Society	-	430		
	Conferences and Training	516	761		
	Books and Maps	55	45		
		<u>118,249</u>	<u>129,083</u>		
		=====	=====		
<b>10</b>	<b>GOVERNANCE COSTS</b>	<b>31.12.25</b>	<b>31.12.24</b>		
		£	£		
	Independent examiner's fees:				
	Independent examination (inc. underaccrual for prior year)	6,449	6,213		
	Tax advisory services	439	438		
	Other financial services	9,097	-		
	AGM and trustees	4,682	3,163		
	Other professional fees	4,413	1,426		
		<u>25,080</u>	<u>11,240</u>		
		=====	=====		
<b>11</b>	<b>GAINS/(LOSSES) ON INVESTMENT ASSETS</b>	<b>£</b>	<b>£</b>		
	Unrealised gain/ (loss) on revaluation of investments	154,853	24,665		
		=====	=====		
<b>12</b>	<b>ANALYSIS OF FUNDS</b>	<b>Opening balance</b>	<b>Net income/ (expenditure)</b>	<b>Transfers</b>	<b>Closing balance</b>
		£	£	£	£
	<b>Unrestricted funds</b>				
	Strategic reserve fund	918,385	-	(54,385)	864,000
	Applications reserve fund	216,000	-	34,000	250,000
	Legal action fund	14,973	14,472	-	29,445
	General fund	553,033	(34,080)	58,193	577,146
	<b>Restricted funds</b>				
	Candy fund	161,513	(31,870)	(11,438)	118,205
	<b>Endowment funds</b>				
	Buxton fund	24,737	593	(25,330)	-
	Creech Jones fund	43,379	1,040	(1,040)	43,379
		<u>1,932,020</u>	<u>(49,845)</u>	<u>-</u>	<u>1,882,175</u>
		=====	=====	=====	=====

During the year the trustees agreed that, in the best interests of the charity, and in accordance with the Charities Act 2022 the Buxton fund be transferred from Endowment Funds into the General Fund.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2025**

<b>13</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>Office equipment £</b>	<b>Computer equipment £</b>	<b>Total £</b>
	<b>Cost</b>			
	At 1 January 2025	14,158	52,871	67,029
	Additions	-	1,736	1,736
	Disposals	-	-	-
		-----	-----	-----
	At 31 December 2025	14,158	54,607	68,765
		=====	=====	=====
	<b>Depreciation</b>			
	At 1 January 2025	11,490	47,360	58,850
	Charge for the year	822	2,448	3,270
	Disposals	-	-	-
		-----	-----	-----
	At 31 December 2025	12,312	49,808	62,120
		=====	=====	=====
	<b>Net book value at 31 December 2025</b>	1,846	4,799	6,645
		=====	=====	=====
	<i>Net book value at 31 December 2024</i>	2,668	5,511	8,179
		=====	=====	=====
<b>14</b>	<b>INVESTMENTS</b>		<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
	<b>AT MARKET VALUE 1 JANUARY</b>		777,350	752,685
	Net investment gains/(losses)		154,853	24,665
			-----	-----
	<b>AT MARKET VALUE 31 DECEMBER</b>		932,203	777,350
			=====	=====
	There were no investment assets outside the UK. The investments are held primarily to provide an investment return for the Charity.			
	On 30 January 2025, following agreement among the Trustees the entire investment portfolio was transferred from M&G Securities to JM Finn. The historic cost of the above investments following the transfer is £842,501 (2024: £620,349).			
<b>15</b>	<b>DEBTORS</b>		<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
	Accrued income and Gift aid		27,456	39,568
	Prepayments		530	-
			-----	-----
			27,986	39,568
			=====	=====
<b>16</b>	<b>SHORT TERM DEPOSITS</b>		<b>31.12.25</b>	<b>31.12.24</b>
			<b>£</b>	<b>£</b>
	Flagstone		590,957	885,571
	CAF Gold Account		163,769	7,024
			-----	-----
			754,726	892,595
			=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2025**

<b>17 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.25</b>	<b>31.12.24</b>
	<b>£</b>	<b>£</b>
Trade creditors	8,894	19,558
Accruals	19,206	8,314
Other taxes and social security costs	7,177	7,825
	<u>35,277</u>	<u>35,697</u>
	=====	=====

**18 PARLIAMENT PIECE**

The society owns this land in Kenilworth which is leased, under a 99-year lease, to Warwick District Council and managed locally. No value has been placed on this land in these financial statements.

**19 REMUNERATION OF TRUSTEES**

None of the trustees received any remuneration (2024: £nil).

An aggregate of £478 (2024: £75) was reimbursed to three (2024 - two) trustees for expenses incurred in relation to the society's activities, including attending meetings and/or acting as local correspondents.

**THE OPEN SPACES SOCIETY**

England & Wales - Charity number 1144840

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# Accounts

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## **Annual Report and Accounts 2024**

**25a Bell Street, Henley-on-Thames RG9 2BA**

**Email: [hq@oss.org.uk](mailto:hq@oss.org.uk)**

**Website: [www.oss.org.uk](http://www.oss.org.uk)**

**Charity no 1144840**

**Registered in England and Wales, limited company no 7846516**

**THE OPEN SPACES SOCIETY**  
**Vice-presidents, officers, other trustees and staff**  
**31 December 2024**

<i>Vice-presidents</i>	Diane Andrewes Mike Clarke Richard Mabey	David (Lord) Clark Roger de Freitas
<i>Chairman</i>	Phil Wadey (F,G,L)	
<i>Vice-chairman</i>	Graham Bathe (G)	
<i>Treasurer</i>	Stuart Bain (FG)	
<i>Other trustees</i>	Chris Beney Simon Hunt (F) (to July 2024) John Hall (L), James Lean (F) (from March 2024) Andrew Packman (from April 2024) Tara-Jane Sutcliffe (L)	

F = member finance committee

G = member general purposes committee

L = member legal committee

**Staff**

<i>General secretary</i>	Kate Ashbrook
<i>Case officers</i>	Helen Clayton Hugh Craddock Nicola Hodgson Jess Tyler
<i>Commons re-registration officer</i>	Frances Kerner
<i>Finance officer and company secretary</i>	Lucie Henwood (to May 2024); Glynis Smith (from May 2024)
<i>Membership secretary</i>	Jane Abey (to March 2024)
<i>Operations and marketing manager</i>	Sarah Hacking
<i>Office assistant and membership secretary</i>	Lucy McKean
<i>Digital marketing and content manager</i>	Abbie Cavendish

**Bank:**

Barclays Bank plc, Leicester LE87 2BB

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling ME18 4JQ

Flagstone Group Ltd, Clareville House, 26-27 Oxendon Street, London SW1Y 4EL

**Solicitors:**

Mercers, 50 New Street, Henley-on-Thames RG9 2BX.

Richard Buxton, Dale's Brewery, Gwydir Street, Cambridge CB1 2LJ

**Financial**

Independent examiners: Villars Hayward LLP, Boston House, 2 Boston Road, Henley-on-Thames RG9 1DY

Investment advisers: JM Finn, 25 Cophall Avenue. London EC2R 7AH

# Open Spaces Society

## Trustees' report for 2024

### Highlights of 2024

During the year we:

- helped our members protect 892 commons, greens, open spaces, and paths under threat of loss;
- welcomed the government's intention, following user-group pressure, to repeal the 2031 extinguishment of unrecorded public rights of way;
- intervened in the Dartmoor backpack-camping case in the supreme court;
- through legal action secured the removal of unlawful gates from a path in North Yorkshire, and persuaded Cornwall Council to register applications to add paths to the definitive map;
- celebrated the registration of seven lost commons, in Cornwall, Devon, and North Yorkshire, totalling 200 hectares;
- gave advice and support to our network of 44 local correspondents who protect many open spaces and paths;
- held a training event for our local correspondents;
- boosted our legal-action fund.

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## Reference and administrative information

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### Registered charity name and number

The Open Spaces Society, registered number 1144840.

### Registered company name and number

The Open Spaces Society, registered number 7846516.

### Principal and registered office

25a Bell Street, Henley-on-Thames RG9 2BA

### Names of trustees, advisers and staff

The trustees are listed above, together with details of advisers and the names of the staff.

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## **Structure, governance, and management**

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### **Governing document**

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is the successor to the Commons, Open Spaces and Footpaths Preservation Society (registered charity number 214753) which was established by a trust deed dated 6 December 1963, originally having been founded in 1865. It was registered as a company limited by guarantee on 14 November 2011.

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

Trustees are appointed by the members of the company (ie the society), in accordance with the memorandum and articles of association.

### **Related party disclosures**

No transaction which would need to be disclosed has been notified by any trustee, in relation to the year, nor any balance outstanding from previous years.

### **Declarations of interest**

An agenda item for recording these, if any be declared, appears on the agenda for each trustee meeting. The society's insurers require a statement to be minuted at each (quarterly) meeting that the trustees are not aware of anything arising which might lead to a claim on the society's indemnity policy.

### **Risk-management statement**

The society maintains a risk register which is regularly reviewed by trustees with practical precautions being implemented by officers and staff.

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## **Public benefit statement**

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Section 4 of the Charities Act 2011 requires the charity trustees to comply with their duty to have due regard to public benefit guidance published by the Charity Commission in exercising their powers or duties.

The trustees are mindful of this obligation and have been referring to the guidance when reviewing their aims and objectives and in planning their future activities. They have considered how planned activities will contribute to the aims and objectives they have set.

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## **Objectives and activities for the public benefit**

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### **Summary of the charity's objects and strategy for achieving them**

The objects of the society are campaigning to create and conserve common land, village greens, open spaces, and rights of public access in town and country, in England and Wales. These objects are furthered both locally and nationally. The society maintains a network of local correspondents who can make site visits where problems arise and submit appropriate representations regarding, for example, proposed changes to the public-path network. The society also secures the registering of new village greens, resists encroachments on common land, and defends common land and greens against deregistration.

At a national level the society's unique expertise is its accumulated knowledge in the complicated case law and common law that apply to common land and its user rights. Bodies such as the Department for Environment, Food and Rural Affairs (Defra), the Welsh government, the National Trust, Natural England, and Natural Resources Wales acknowledge the society's primacy in this area. The society is a mandatory consultee for certain applications for works on common land and for changes to public rights of way.

The society also endeavours to improve the law for the benefit of the public. By challenging unacceptable proposals—through the courts if necessary—and more generally by seeking media attention and lobbying parliaments and local authorities, it protects places of beauty and interest, and achieves better public access throughout England and Wales.

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## **Achievements and performance, delivery of public benefit**

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### **Summary of main achievements during the year**

The unexpectedly-early general election (coinciding with our AGM) in July gave us the opportunity to lobby new ministers about access and rights of way, and we found them sympathetic though constrained by pressures on public funding and cost of living.

Boosted by our legal-action fund we pursued several cases in the courts and backed our members in doing so. We renewed our appeal to members to support the fund and were pleased that, thanks to their generosity, we had raised a year-end total of £16,489.

The main achievements during the year are listed below under headings which reflect the four main objects in our constitution.

#### **1. To protect commons, greens, and other open spaces**

We responded to calls from members for advice on protection and management of at least 153 commons, 94 greens and 320 other open spaces. Other cases and disputes came to us from consultations from official bodies or were dealt with by our local correspondents.

Our re-registration officer, Frances Kerner, funded by the generous legacy from Jack Candy, continued her work on applications, submitting three in North Yorkshire. She also pursued and defended applications we had already made in other English counties before their registers closed to new applications on 31 December 2020, and appeared at a public hearing in Cornwall. During the year we celebrated the addition of seven commons to the registers, covering more than 200 hectares, thanks to our efforts: in Cornwall at Burngullow, Lower Banns, Porthlowan, and West Looe Down (the last application made by Tomas Hill with our support); in Devon three pieces of land on Dartmoor; and at Nesfield in North Yorkshire. We began scoping the work to be done in Wales, where the deadline for applications is 2032, five years after Cumbria and North Yorkshire.

In October judges in the supreme court heard the appeal in the Dartmoor backpack-camping case, in which we were interveners in support of the Dartmoor National Park Authority. In 2023, the landowners who brought the case had lost in the court of appeal and they then applied to the supreme court. At the year's end the outcome was awaited.

Our general secretary appeared in support of our member the Gower Society at a public inquiry in Swansea, objecting to the inequitable exchange of part of Clyne Common to enable development for housing.

We celebrated an agreement with Clinton Devon Estates which pledged to dedicate an area of exchanged common land to public access under section 16 of the Countryside and Rights of Way Act 2000; otherwise, the access right would not have taken effect until the access maps were reviewed.

We backed the New Forest Commoners' Defence Association in fighting the unlawful enclosure of common land. In the end the defendant, under pressure from Natural England as well as the court action, removed the fence.

Our enforcement officer, Jess Tyler, commenced actions at two sites in southern England against unlawful inclosures on commons.

Applicants for works on, or exchange of, common land notified us of 67 cases. We raised objections to 31 of them.

Of the 66 statutory applications for works which were determined during the year, 42 were granted with no objection from us, and 16 were granted despite our objection. These included temporary fences on a number of commons in Cumbria, a soil bund on Merrow Downs, Surrey; parking access on Redhill and Earlswood Common, Surrey; electricity works on Laindon Common, Essex; restoration of opencast site for testing for railways on Mynydd y Drum Common in Powys and Neath Port Talbot; field access on Clapham Common, North Yorkshire; and exchange of land for a storm drain on Upper Ham Common in Worcestershire.

Five applications were rejected following our advice. These were the exchange of land at Cockernhoe village green, Herts for construction of an access road; fencing on Shereford Common, Norfolk, tarmac with speed humps on a bridleway on Witley Common, Surrey, fencing on Stringers Common at Worplesdon in Surrey, and exchange of common at Water Orton, Warwickshire, for a school access-road.

Three applications, to which we had objected, were withdrawn: the exchange of land at Wolfscastle Green in Pembrokeshire (where we have instead applied to register the proposed replacement land); a new access road across Middleham Busks in North Yorkshire, and the extension to a car park on Bucklebury Common in West Berkshire (which did not need consent).

Our case officers Hugh Craddock and Nicola Hodgson delivered two online training packages on commons and greens.

## **2. To protect and enhance public rights of way and public access**

The Henley office dealt with 325 requests for advice on paths, and our local correspondents pursued many others.

The year started with publicity for a survey conducted by the BBC which showed that paths are blocked at 32,000 points, ie an obstruction every four and a half miles. Our general secretary Kate Ashbrook, and Cornwall local correspondent Lucy Wilson, were interviewed about this on television in January.

Our new legal-action fund proved invaluable. We used it to support our members in their campaigns to save Waunarlwydd playing field in Swansea; Stoke Lodge playing field in Bristol; Wilmot Gardens, Plymouth; and Clyne Common on Gower. The outcomes on these are awaited.

We have also pursued our own cases. We have challenged a wrongly-made temporary traffic regulation order in West Northamptonshire (outcome awaited). With other organisations we threatened Cornwall Council with court action for its failure to maintain an accurate register of applications to add paths to the map—the council capitulated, with the result that it and other authorities are now adopting the correct procedure. Also acting with other organisations, we secured the removal of unlawful gates from a restricted byway in Stanwick St John, North Yorkshire; and we caused an order for a byway open to all traffic in Hotham, East Riding of Yorkshire, to be quashed when it was wrongly confirmed as a bridleway without the changes being advertised.

We are backing our local correspondents in serving notices under section 130A of the Highways Act 1980 where local authorities are failing to carry out their duties to reopen blocked paths. At the end of the year our Wiltshire correspondent had submitted his claim against blocked byways to the magistrates' court, with support from our enforcement officer.

Last year we were dismayed when the (then) environment secretary, Thérèse Coffey, brought into force the deadline for historic-path applications in England, setting it back to 2031 but omitting any regulations to except routes from extinguishment. Throughout the year we pressed ministers to repeal this deadline and, after the election, joined other user groups in sending a detailed letter to the new minister, Baroness Hayman, explaining the difficulties of introducing the exceptions to the deadline and instead advocating repeal of the deadline. We were delighted when, on Boxing Day, the government announced its intention to repeal 'when parliamentary time allows'. The Welsh government has also pledged to repeal the cut-off (which in Wales remains at 2026).

Kate Ashbrook continued to serve on the rights-of-way stakeholders' working group, supported by Helen Clayton and Hugh Craddock who are also members of its task forces; however, these bodies remained dormant through the year.

In Wales we continued to work with the cross-party group for outdoor activity, and to press the Welsh government to test some of the proposals in its access-reform package on its own land. We continued to call for agriculture payments to include funds for new and improved access.

We updated and relaunched our information sheet, *Path Paraphernalia*, written by our trustee and local correspondent Chris Beney. This advises on acceptable structures on public paths. We put this into practice on our own land, Parliament Piece in Kenilworth, where we worked with our lessee Warwick District Council, and Warwickshire Wildlife Trust, to replace all the stiles and gates with structures to the British Standard.

Our general secretary spoke at the 92<sup>nd</sup> anniversary celebration of the Kinder Scout mass trespass, the fiftieth-anniversary lunch of the Ringwood and Fordingbridge Footpath Society, the final event of the All our Footpaths project, and a meeting of the Wiltshire and Swindon local access forum, among other events. Our case officer Helen Clayton gave three online sessions to local councils and assisted with two days of restoring-the-record training.

### **3. To secure the creation of new public paths and open spaces**

Two definitive-map modification applications were made in the society's name by one of our East Sussex local correspondents, Chris Smith.

We continued to encourage local authorities and other landowners voluntarily to register their land as town or village green, thereby giving local people rights of recreation there and protecting it from development. We were pleased with a voluntary registration at One Tree Hill, Long Ditton in Surrey (secured by our local correspondent Rodney Whittaker), and of seven others in which we were not involved. We pressed the new Minister for Housing, Communities and Local Government to include a provision mandating developers to register new greens as part of development, and secured a meeting with one of her officials to explain this. Our call for new greens was included as one of ten asks in A More Natural Capital coalition's manifesto for the London mayoral election.

We signed up to the Outdoors For All coalition's manifesto and attended a pre-election reception in parliament to promote our joint calls for more and better access.

Our general secretary spoke at a rally on the Isle of Wight to press for the route of the England Coast Path to go along the beach at Osborne House managed by English Heritage.

Our case officer Nicola Hodgson lobbied for improvements to the National Planning Policy Framework, which was reviewed during the year, calling to strengthen the protection for open spaces and local green space. We were disappointed when the revised version was published in December with none of our proposals included. However, we celebrated the designation of a local green space at Whitehall Road, Blackburn, having helped a member to achieve this.

We advised more than 66 members and other inquirers about claiming greens.

#### **4. To protect the beauty of the countryside**

This was the 75<sup>th</sup> anniversary of the ground-breaking National Parks and Access to the Countryside Act 1949. Our general secretary joined a celebratory event at Malham youth hostel in November, where a plaque to the architect of national parks and of the hostel, John Dower, was unveiled. There she was able to meet the new access minister, Baroness (Sue) Hayman.

We worked with the Campaign for National Parks and the Alliance of Welsh Designated Landscapes, and strongly supported the proposal for a new national park in north-east Wales.

We continued to oppose plans by Skyline for a massive tourist development on Kilvey Hill, north-east of Swansea, which disregarded unrecorded access rights and public-access land; and we objected to the council's proposed appropriation of open space. Our general secretary spoke at a hilltop rally in March.

We fought a development on Brent River Park in Ealing, and our local correspondent, Marion Law, helped to prevent an unsightly mast on Mucklewick Hill, Shropshire.

#### **Organisational management**

We now have 44 local correspondents. In 2024 we appointed Katherine Evans (Essex), Kieran Foster (Gateshead MBC), Richard Price (west Ceredigion), and Ashley Redsell (Spelthorne Borough, Surrey). We were sad to lose Peter Kidner, Helen Slade, Gerry Stewart, and Graham Wanstall and thank them for their exemplary service.

We once again ran a two-day training course for local correspondents in the Lickey Hills, Worcestershire, in October, which was both valuable and enjoyable.

We held our annual general meeting in London with an online option. In total 38 members attended, and others participated by proxy. Voting was undertaken online, with 100 votes cast. Tara-Jane Sutcliffe was re-elected to the board of trustees after her first three-year term. We were sorry that Simon Hunt stood down from our board of trustees.

In the spring, following advertisement and interviews, the trustees co-opted James Lean and Andrew Packman to the board.

We mourned the deaths of our former chairman Tim Crowther, trustee John Lavery, and Gloucestershire local correspondent Gerry Stewart.

We issued 43 press releases and published three editions of our magazine *Open Space*. Staff and members appeared at least eight times on the radio, and seven times on television, and contributed to three videos. At the year's end we were poised to start a revamp of our website having done much preliminary work. Our digital marketing and content manager, Abbie Cavendish, continued her detailed research with new audiences, increasing our influence and reach, and therefore our campaigning clout.

On 31 December, membership stood at 2,406, a net gain of 64. This number is comprised of 1,798 individuals, and 608 organisations and local authorities. We welcomed 305 new voting members and 27 members who had lapsed and rejoined; 26 members died during the year and a further 234 lapsed.

In March our membership secretary Jane Abey left and Lucy McKean, our office assistant, took on the role in addition to her existing one. We were sad that our finance officer Lucie Henwood left us in May after seven years, but were pleased to welcome Glynis Smith in her place.

In April we celebrated 40 years in post of our general secretary, Kate Ashbrook, and in October 25 years for Nicola Hodgson, our case officer for open spaces and greens. We were sad to learn shortly after that Nicola wished to retire in January, and we began to search for a replacement.

Our dedicated staff, Kate Ashbrook, Abbie Cavendish, Helen Clayton, Hugh Craddock, Sarah Hacking, Nicola Hodgson, Frances Kerner, Lucy McKean, Glynis Smith, and Jess Tyler have had another busy year. We thank them warmly for their commitment and success in furthering the work of the society.

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## Financial review

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### Financial operations

In 2024 the society's income was primarily split across investment returns, membership subscriptions and donations.

Donations and legacies increased by £57,304 primarily due to legacies generously left to us – we are extremely grateful and will use this money to ensure that future generations will enjoy commons, open spaces, and paths, in towns and countryside throughout England and Wales

Investment returns have been positive with an increase of £14,604. This was due to improved returns on cash and investments as well as an increase in reserves following a large legacy in 2022. Budgeted increases in expenditure during the year were planned via recruitment and increased legal expenditure to further our charitable objectives.

The status of our underlying assets within the Charifund improved over the year with unrealised gains of £24,665 this financial year. Plans are in place to diversify our investments to ensure we maximise returns whilst ensuring trustees understand the investment risks taken.

Overall, this resulted in a planned net deficit of £182,077 (2022 was a deficit of 210,564). Despite the deficit, trustees are very happy with the financial health of the society.

### **Legacies recognised in 2024**

Peter Robert Allen, Joan Gillian Gostick, William D C Lee, Julie Ann Mountain, Donald Perriam, Sidney Riley.

We are grateful for all legacies and donations, and your gift to the society will help to ensure that future generations will enjoy commons, open spaces, and paths, in towns and countryside throughout England and Wales.

Please see our website: [www.oss.org.uk/what-you-can-do/legacies/](http://www.oss.org.uk/what-you-can-do/legacies/) for more information.

### **Reserves policy**

The reserves policy has been kept under close review throughout the year by trustees to ensure it was flexible enough to respond to external economic pressures and remained fit for purpose.

Strategic reserve fund: the society's recurring revenue is not sufficient to meet all running costs so it is the policy of the trustees to maintain a strategic reserve fund sufficient to cover the expected outgoings of the society for four years. Following a review of the budget, anticipating an overall deficit, the strategic reserve fund was revalued to £663,136 for January 2024. This is a decrease of £284,923 from 2023 to free up reserves to help support our charitable objectives.

The applications reserve fund, set up in 2019, currently stands at £216,000. The figure is kept under review annually, based on experience and analysis of the costs actually incurred by the society for commons and rights-of-way applications. Trustees acknowledge this reserve is essential since the costs associated with taking applications to completion are variable, but can be considerable and can run over a long period.

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## **Conclusion**

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Once again, this society has had an excellent year of achievement. We have seen the benefit of earlier proactive work to record over 200 hectares (500 acres) of common land giving rights of access to the public on foot, and in many places also on horseback.

We have again taken on or assisted others to take on those who interfere with public rights of access on commons, greens and paths with a high degree of success.

And we've worked with those who were willing to discuss, to find solutions that met our objectives and the landowners', to provide public benefit.

The announcement by Defra on Boxing Day to the effect that the government planned to repeal the Path Extinguishment Day provisions in the Countryside and Rights of Way Act 2000 was the icing on our society's 2024 cake. We shall take this as a full

success once it is removed from the statute book, but the policy statement was a welcome first step.

I thank our dedicated staff, increasing number of local correspondents, and members, and all who have helped in support of the society and its activities. I commend this report to our members.

A handwritten signature in blue ink that reads "Phil Wadey". The signature is written over a horizontal dotted line.

**Signed**

*Phil Wadey* (chairman, on behalf of the trustees)

**Equality, inclusivity, and diversity statement**

We shall seek to understand, and where appropriate, reach out to those parts of society that are under-represented within our membership, staff, volunteers or trustees, and potential members outside our existing network. We have an objective of learning from relevant groups when extending our reach.

Our vision is that everyone can enjoy public paths and open spaces through the exercise of their rights. We work to protect, increase, enhance and champion the common land, village greens, public paths, and open spaces in England and Wales, and the public's rights to enjoy them. We want to see a thriving and beautiful countryside, cities, towns, and villages to which everyone has access and which all can benefit, for their well-being and to participate fully in the enjoyment, enhancement, and protection of nature. We want these places to be inclusive and diverse for those who live there and those who visit them.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Independent Examiner's Report to the Trustees of**  
**The Open Spaces Society**

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 December 2024 set out on pages nine to sixteen.

**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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements 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 financial statements 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 report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 financial statements do not accord with those accounting records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements 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 financial statements to be reached.

*Nicholas M Smith BFP, ACA, CTA*

Nicholas M Smith BFP, ACA, CTA  
Villars Hayward LLP  
Chartered Accountants  
Statutory Auditors  
Chartered Tax Advisers  
Boston House  
Henley-on-Thames  
RG9 1DY

Date: 23 May 2025

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**For the Year Ended 31 December 2024**

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>						
Donations (inc. Gift Aid) and legacies	2	122,564	-	-	122,564	65,257
Charitable activities						
Subscriptions		78,860	-	-	78,860	80,055
Appeals	3	47,974	-	-	47,974	28,276
Other trading activities						
Sale of publications, Trusts, Royalties etc.	4	6,774	-	-	6,774	6,683
Investments	5	68,140	31,819	1,512	101,471	86,867
<b>Total</b>		<u>324,312</u> =====	<u>31,819</u> =====	<u>1,512</u> =====	<u>357,643</u> =====	<u>267,138</u> =====
<b>Expenditure on:</b>						
Raising funds						
Other publications costs		768	-	-	768	450
Charitable activities						
Staff salaries and related costs	6	287,299	37,926	-	325,225	286,408
Premises costs	7	24,696	-	-	24,696	16,501
Administration costs	8	37,757	6,694	-	44,451	35,504
Local correspondents		6,394	-	-	6,394	6,636
Open Space and website		22,528	-	-	22,528	15,737
Other costs	9	126,888	2,195	-	129,083	80,455
Governance costs	10	11,240	-	-	11,240	15,491
<b>Total</b>		<u>517,570</u> =====	<u>46,815</u> =====	<u>-</u> =====	<u>564,385</u> =====	<u>457,182</u> =====
Gain/(Loss) on investment assets	11	10,810	13,227	628	24,665	(20,520)
<b>Net (expenditure)/income</b>		<u>(182,448)</u>	<u>(1,769)</u>	<u>2,140</u>	<u>(182,077)</u>	<u>(210,564)</u>
<b>Transfers between funds</b>		<u>33,331</u>	<u>(31,819)</u>	<u>(1,512)</u>	-	-
		<u>(149,117)</u>	<u>(33,588)</u>	<u>628</u>	<u>(182,077)</u>	<u>(210,564)</u>
<b>Reconciliation of funds:</b>						
Total funds brought forward		1,851,508	238,480	24,109	2,114,097	2,324,661
<b>Total funds carried forward</b>	12	<u>1,702,391</u> =====	<u>204,892</u> =====	<u>24,737</u> =====	<u>1,932,020</u> =====	<u>2,114,097</u> =====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Statement of Financial Position**  
**as at 31 December 2024**

	<b>Note</b>	<b>31.12.24</b>	<b>31.12.23</b>
<b>Fixed Assets:</b>		£	£
Tangible fixed assets	<b>13</b>	8,179	5,610
Investments	<b>14</b>	777,350	852,685
Long term deposits	<b>15</b>	-	270,296
<i>Total fixed assets</i>		<u>785,529</u>	<u>1,128,591</u>
<b>Current Assets:</b>			
Debtors	<b>16</b>	39,568	35,700
Short term deposits	<b>17</b>	892,595	934,904
Cash at bank and in hand		250,025	24,999
<i>Total current assets</i>		<u>1,182,188</u>	<u>995,603</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	<b>18</b>	(35,697)	(10,097)
<i>Net current assets</i>		<u>1,146,491</u>	<u>985,506</u>
<b>Total net assets</b>		<u>1,932,020</u>	<u>2,114,097</u>
<b>The funds of the charity:</b>			
<b>Unrestricted funds:</b>			
<i>Strategic reserve fund</i>		918,385	948,059
<i>Applications reserve fund</i>		216,000	226,000
<i>Legal action fund</i>		14,973	23,059
<i>General fund</i>		553,033	654,390
<b>Restricted funds:</b>			
<i>Candy fund</i>		161,513	196,203
<i>Creech Jones fund</i>		43,379	42,277
<b>Endowment funds:</b>			
<i>Buxton fund</i>		24,737	24,109
<b>Total charity funds</b>		<u>1,932,020</u>	<u>2,114,097</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

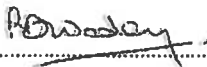
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.


The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

These financial statements were approved by the Board of Trustees on..... 2025 and were signed on its behalf by:

  
.....  
Dr P D Wadey - Chairman

  
.....  
S Bain - Treasurer  
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**Notes to the financial statements**  
**For the Year Ended 31 December 2024**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation for uncertainty in the preparation of the financial statements are as follows:

**(a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) and the Companies Act 2006.

The Open Spaces Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Income recognition policies**

Items of income are recognised and included in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable, and
- the amount can be measured reliably.

**Legacies**

For legacies, entitlement is taken as the earliest of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

**Other voluntary income**

Voluntary income received by way of subscription, donations and appeals is included in the financial statements when receivable and the amount can be measured reliably by the charity.

**Donated services**

The value of services provided by volunteers has not been included in these financial statements.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(c) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on Charitable activities comprise 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 include those costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2024**

**1 ACCOUNTING POLICIES (continued)**

**(d) Fixed Assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Depreciation is provided so as to write off the asset over four years.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

**(e) Fund Accounting**

**General fund** - This is an unrestricted fund which is to be invested for the benefit of the society but remains available to the trustees to be used for the objects of the society or for making allocations to the Strategic Reserve fund.

**Strategic Reserve fund** - This is an unrestricted fund derived from allocations from the General fund. It is the policy of the trustees to keep 48 months' reserve in this fund, so that it should hold sufficient to cover the society's following 48 months' net outgoings, and to allow for an orderly closure of the society thereafter, should this become necessary. In line with this policy, the fund stood at £918,385 at 31 December 2024 This fund is to be invested for the benefit of the society but remains available to the trustees to transfer back to the General fund in case of need.

**Applications Reserve Fund** – This is an unrestricted fund derived from allocations from the General Fund. The funds within this reserve are to be used to see through to completion applications to register rights of way or common land where the application has been made in the name of the Society. Some applications are determined quickly and without significant cost, but for some there may be many years between an application being made and its conclusion. The Trustees consider that it is appropriate to hold a reserve for this purpose so that protracted applications can be supported.

**Creech Jones fund** - The income from this restricted fund may be used for the objects of the society that would not normally be met from the General fund.

**Candy fund** - This is a restricted fund to be used only for the general charitable purposes of the Open Spaces Society. It is not to be used for administrative expenses.

**Buxton fund** - The income from this fund is transferred to the Society's General fund.

	<b>31.12.24</b>	<b>31.12.23</b>
	<b>£</b>	<b>£</b>
Legacies	104,260	42,437
Donations	5,653	7,545
Gift Aid excluding Gift Aid on appeals	12,651	15,275
	122,564	65,257

**3 APPEALS AND GIFT AID**

Funds raised by appeals over the year also generated related income via Gift Aid.

<b>Appeal</b>	<b>Donations</b>	<b>Gift Aid on donations</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Autumn 2023 appeal	26,234	5,251	31,485
Autumn 2024 appeal	13,433	3,056	16,489
	39,667	8,307	47,974

**4 INCOME FROM OTHER TRADING ACTIVITIES**

	<b>31.12.24</b>	<b>31.12.23</b>
	<b>£</b>	<b>£</b>
Sales of publications	1,319	1,208
Special projects and training	4,830	4,647
Trusts, royalties, commission etc.	625	828
	6,774	6,683

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2024**

<b>5</b>	<b>INVESTMENT INCOME</b>	<b>31.12.24</b>	<b>31.12.23</b>
		£	£
	Listed investments	50,033	50,805
	Cash investments	51,438	36,062
		101,471	86,867
		=====	=====
 <b>6</b>	 <b>STAFF SALARIES</b>	 <b>31.12.24</b>	 <b>31.12.23</b>
		£	£
	Gross Salaries	288,691	252,562
	Employer's National Insurance Contributions	22,958	18,892
	Employer Pension Contributions	13,052	11,701
	Recruitment Costs	524	3,253
		325,225	286,408
		=====	=====
	Employees with emoluments exceeding the Charity Commission reporting threshold of £60,000: Nil (2023: Nil)		
	The average number of full-time equivalent employees in the year was six (2023: five)		
 <b>7</b>	 <b>PREMISES COSTS</b>	 <b>31.12.24</b>	 <b>31.12.23</b>
		£	£
	Rent	8,300	7,925
	Light and Heat	2,951	2,518
	Repairs and Maintenance	7,367	1,149
	Cleaning	1,412	1,883
	Insurance	3,669	1,891
	Rates and Water	879	986
	Consumables	118	149
		24,696	16,501
		=====	=====
 <b>8</b>	 <b>ADMINISTRATION COSTS</b>	 <b>31.12.24</b>	 <b>31.12.23</b>
		£	£
	IT Costs	12,019	12,103
	Postage, Telephone and Stationery	8,339	7,881
	Travel and Subsistence	4,270	3,535
	Depreciation of Computer/Office equipment	3,408	2,602
	Printing and Photocopying	2,800	2,754
	Appeal Costs	2,972	2,357
	Other Expenses	10,643	4,272
		44,451	35,504
		=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2024**

<b>9</b>	<b>OTHER COSTS</b>		<b>31.12.24</b>	<b>31.12.23</b>	
			£	£	
	Legal Costs		66,941	28,617	
	Marketing		45,764	34,207	
	Commons Registration Project		2,195	3,965	
	Subscriptions		11,646	9,945	
	Donations and Grants		1,301	2,700	
	Legacy mailing to the Law Society		430	430	
	Conferences and Training		761	576	
	Books and Maps		45	15	
			129,083	80,455	
			=====	=====	
<b>10</b>	<b>GOVERNANCE COSTS</b>		<b>31.12.24</b>	<b>31.12.23</b>	
			£	£	
	Independent examiner's fees (including taxation services and underprovision for prior years)		6,213	7,865	
	AGM and trustees		3,163	5,715	
	Other professional fees		1,864	1,911	
			11,240	15,491	
			=====	=====	
<b>11</b>	<b>GAINS/(LOSSES) ON INVESTMENT ASSETS</b>		£	£	
	Unrealised gain/ (loss) on revaluation of investments		24,665	(20,520)	
			=====	=====	
<b>12</b>	<b>ANALYSIS OF FUNDS</b>	<b>Opening balance</b>	<b>Net income/ (expenditure)</b>	<b>Transfers</b>	<b>Closing balance</b>
		£	£	£	£
	<b>Unrestricted funds</b>				
	Strategic reserve fund	948,059	-	(29,674)	918,385
	Applications reserve fund	226,000	-	(10,000)	216,000
	Legal action fund	23,059	(8,086)	-	14,973
	General fund	654,390	(174,362)	73,005	553,033
	<b>Restricted funds</b>				
	Candy fund	196,203	(5,522)	(29,168)	161,513
	Creech Jones fund	42,277	3,753	(2,651)	43,379
	<b>Endowment funds</b>				
	Buxton fund	24,109	2,140	(1,512)	24,737
		2,114,097	(182,077)	-	1,932,020
		=====	=====	=====	=====

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2024**

<b>13</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>Office equipment £</b>	<b>Computer equipment £</b>	<b>Total £</b>
	<b>Cost</b>			
	At 1 January 2024	10,936	50,116	61,052
	Additions	3,221	2,756	5,977
	Disposals	-	-	-
	At 31 December 2024	14,157	52,872	67,029
		=====	=====	=====
	<b>Depreciation</b>			
	At 1 January 2024	10,753	44,689	55,442
	Charge for the year	737	2,671	3,408
	Disposals	-	-	-
	At 31 December 2024	11,490	47,360	58,850
		=====	=====	=====
	<b>Net book value at 31 December 2024</b>	2,667	5,512	8,179
		=====	=====	=====
	<b>Net book value at 31 December 2023</b>	183	5,427	5,610
		=====	=====	=====
<b>14</b>	<b>INVESTMENTS</b>		<b>2024 £</b>	<b>2023 £</b>
	<b>AT MARKET VALUE 1 JANUARY</b>		852,685	873,205
	Fund release		(100,000)	-
	Net investment gains/(losses)		24,665	(20,520)
	<b>AT MARKET VALUE 31 DECEMBER</b>		777,350	852,685
			=====	=====
	There were no investment assets outside the UK. The investments are held primarily to provide an investment return for the Charity.			
	The historical cost of the above investments at 31 December 2024 is £620,349 (2023: £720,349)			
<b>15</b>	<b>LONG TERM DEPOSITS</b>		<b>2024 £</b>	<b>2023 £</b>
	Flagstone		-	270,296
			=====	=====
<b>16</b>	<b>DEBTORS</b>		<b>2024 £</b>	<b>2023 £</b>
	Accrued income and Gift aid		39,568	34,709
	Professional indemnity insurance prepaid		-	991
			39,568	35,700
			=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2024**

<b>17</b>	<b>SHORT TERM DEPOSITS</b>	<b>31.12.24</b>	<b>31.12.23</b>
		<b>£</b>	<b>£</b>
	Flagstone	885,571	681,797
	Nationwide Instant Saver	-	87,741
	Furness Building Society	-	85,000
	CAF Gold Account	7,024	80,366
		<u>892,595</u>	<u>934,904</u>
		=====	=====
<b>18</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.24</b>	<b>31.12.23</b>
		<b>£</b>	<b>£</b>
	Trade creditors	19,558	4,662
	Accruals	8,314	5,435
	Other taxes and social security costs	7,825	-
		<u>35,697</u>	<u>10,097</u>
		=====	=====

**19 PARLIAMENT PIECE**

The society owns this land in Kenilworth which is leased, under a 99-year lease, to Warwick District Council and managed locally. No value has been placed on this land in these financial statements.

**20 REMUNERATION OF TRUSTEES**

None of the trustees received any remuneration (2023 - nil).

During the year books with a value of £100 were sold to the society by one of the Trustees.

An aggregate of £257 (2023: £917) was reimbursed to two (2023 - two) trustees for expenses incurred in relation to the society's activities, including attending meetings and/or acting as local correspondents.

**THE OPEN SPACES SOCIETY**

England & Wales - Charity number 1144840

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# Accounts

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REGISTERED COMPANY NUMBER: 07846516 (ENGLAND AND WALES)  
REGISTERED CHARITY NUMBER: 1144840

**Report of the Trustees and  
Financial Statements**  
**for the Year Ended 31 December 2023**  
  
for  
  
**The Open Spaces Society**

Villars Hayward LLP  
Chartered Accountants  
Chartered Tax Advisers  
Registered Auditors  
Boston House  
Henley-on-Thames  
RG9 1DY

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Contents of the Financial Statements**  
**for the Year Ended 31 December 2023**

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**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees**  
**for the Year Ended 31 December 2023**

The Trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, are pleased to present their annual report together with the financial statements of the Charity for the year ended 31 December 2023 and confirm that they comply with the requirements of the Charities Act 2011, the Companies Act 2006, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity Number:	1144840	
Registered Company Number:	07846516	
Principal and Registered Office:	25A Bell Street, Henley-on-Thames, RG9 2BA	
Independent Examiner:	Nicholas M Smith, BFP, ACA, CTA Villars Hayward LLP, Boston House, Henley-on-Thames, RG9 1DY	
Bankers:	<i>Barclays Bank plc</i> Mid-Thames Group, PO Box 1, Henley-on-Thames, RG9 2AX <i>CAF Bank Ltd</i> 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME18 4JQ <i>Flagstone Group Ltd</i> Clareville House, 26-27 Oxendon Street, London, SW1Y 4EL	
Solicitors:	Richard Buxton Office A, Dales Brewery, Gwydir Street Cambridge CB1 2LJ	Mercers 50 New Street Henley-on-Thames RG9 2BX
Surveyors:	Severage Greaves Limited 9 St Mary's Street Wallingford OX10 0EL	

***Directors and Trustees***

The directors of the charitable company (the Charity) are the Trustees for the purpose of Charity law and throughout this report are collectively referred to as Trustees.

The Trustees serving during the year and since the year end were as follows:-

Dr P D Wadey – Chairman  
G M Bathe – Vice Chairman  
S Bain (Treasurer)  
C B N Beney  
J Hall  
T-J Sutcliffe  
S Hunt

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

**Governing Document (continued)**

The charity is the successor to the Commons, Open Spaces and Footpaths Preservation Society (registered charity number 214753) which was established by a trust deed dated 6 December 1963, originally having been founded in 1865. It was registered as a company limited by guarantee on 14 November 2011.

**Recruitment and appointment of Trustees**

Trustees are appointed by the members of the company, in accordance with the memorandum and articles of association.

**Related party disclosures**

During the year one trustee sold books to the Society with a value of £100. No other transactions have been notified by any other trustees, in relation to the year, nor any balance outstanding from previous years.

**Declarations of interest**

An agenda item for recording these, if any be declared, appears on the agenda for each trustee meeting. The society's insurers require a statement to be minuted at each meeting that the trustees are not aware of anything arising which might lead to a claim on the society's indemnity policy.

**Risk Management**

The society maintains a risk register which is regularly reviewed by trustees with practical precautions being implemented by officers and staff.

**PUBLIC BENEFIT STATEMENT**

Section 4 of the Charities Act 2011 requires the charity trustees to comply with their duty to have due regard to public benefit guidance published by the Charity Commission in exercising their powers or duties.

The trustees are mindful of this obligation and have been referring to the guidance when reviewing their aims and objectives and in planning their future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

***Summary of the charity's objects and strategy for achieving them***

The objects of the society are campaigning to create and conserve common land, village greens, open spaces and rights of public access in town and country, in England and Wales. These objects are furthered both locally and nationally. The society is building up a network of local correspondents who can make site visits where problems arise and submit appropriate representations regarding, for example, proposed changes to the public-path network. The society also secures the registering of new village greens, resists encroachments on common land, and defends common land and greens against deregistration.

At a national level the society's unique expertise is its accumulated knowledge in the complicated case law and common law that apply to common land and its user rights. Bodies such as the Department for Environment, Food and Rural Affairs (Defra), the Welsh government, the National Trust, Natural England and Natural Resources Wales acknowledge the society's primacy in this area. The society is a mandatory consultee for certain applications for works on common land and for changes to public rights of way.

The society also endeavours to improve the law for the benefit of the public. By challenging unacceptable proposals—through the courts if necessary—and more generally by seeking media attention and lobbying parliament and local authorities, it protects places of beauty and interest, and achieves better public access throughout England and Wales.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2023**

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT (continued)**

***Summary of main achievements during the year***

These are challenging times for the two nations in which we work, with continued squeeze on public funding, and the cost-of-living crisis. However, this means that people value their open spaces and paths more than ever, keeping us busy in helping them to defend their rights of access there. We focused on legal work, with the appointment of a new post of case officer (enforcement), and we shall target laggard local authorities who evade their legal duties. We established our new legal-action fund and were delighted that our members gave so generously, with a year-end total of £31,682. With the Westminster election on the horizon, we took steps to prepare our manifesto.

The main achievements during the year are listed below under headings which reflect the four main objects in our constitution.

**1. To protect commons, greens and other open spaces**

We responded to calls from members for advice on protection and management of at least 182 commons, 87 registered greens and 252 other open spaces. Many more cases and disputes came to us from consultations from official bodies or were dealt with by our local correspondents.

Our re-registration officer, Frances Kerner, funded by the generous legacy from Jack Candy, continued her work on applications, submitting four in North Yorkshire and one in Pembrokeshire. She also pursued and defended applications we had already made in other English counties before their registers closed to new applications on 31 December 2020. During the year we celebrated the addition of six commons to the registers, covering 17 hectares, thanks to our efforts: in Cornwall at St Breward, The Bunny Hill near Truro, and Predannack Downs near Mullion; in Hertfordshire at Hudnall Common near Little Gaddesden, and Bury Wood at Boxmoor; and in Kent, at Radfall Road near Blean. We were disappointed that a further application at Farway in Devon was rejected.

In January, a High Court judge ruled that there was no right to backpack camping on the Dartmoor commons under the Dartmoor Commons Act 1985. The Dartmoor National Park Authority, with our intervention, successfully challenged this in the court of appeal. However, the Darwalls (the landowners who brought the case) have sought leave to appeal to the supreme court and, shortly after the year's end, we learnt that leave had been granted.

We were delighted with the outcome at Blackbushe aerodrome on Yateley Common. Here we had intervened in the High Court and Court of Appeal in support of Hampshire County Council which had refused to deregister nearly half a square kilometre of the common. That decision was upheld in the Court of Appeal and the matter was returned to the planning inspector. He has ruled that only the land occupied by the terminal building and café, 500 square metres, should be deregistered, the outcome we wanted.

We helped to save two pieces of common land from deregistration, at Hurtwood Common in Surrey, and Knighton Heath in Dorset.

Applicants for works on, or exchange of, common land notified us of 76 cases. We raised objections to 31 of them.

Of the 52 statutory applications for works which were determined during the year, 21 were granted with no objection from us, and 21 were granted despite our objection. These included a substation at Hawridge and Cholesbury Common, Buckinghamshire; an extension for a further 15 years of fencing for tree-planting on Caldbeck and Uldale Commons, Cumbria; flood-prevention works on Gooseholme and New Road commons, Cumbria; temporary enclosures for events on Clapham and Streatham Commons, London Borough of Lambeth; an access track across Burn Moor common, North Yorkshire; 15-years fencing on Marsden Moor, Kirklees, and on Kenfig Common, Bridgend; and an access road across Picket Mead common, Swansea.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2023**

**1. To protect commons, greens and other open spaces (continued)**

Approved with our objection also were applications for the deregistration of common land or village green, either with inadequate or no exchange land, for road-widening at Brockridge Common, Gloucestershire; a cycle path at Bury Mead, Hertfordshire; and an access way on Longhorsley village green, Northumberland, among others.

Three applications were rejected following our advice. These were two electricity substations on Chailey Commons in East Sussex, vehicular access ways on Sneedham Green, Gloucestershire, where our local correspondent Chas Townley represented us at a public inquiry; and an access road on Dunsfold Common, Surrey. Two others were withdrawn after we had objected: works in connection with sand and gravel extraction at Lower Cow Pasture, Gloucestershire, and a community hub at Chale Green common on the Isle of Wight.

We published an information sheet for local councils to advise them of their powers to protect commons, greens, other open spaces, and public paths. Our case officers Hugh Craddock and Nicola Hodgson delivered more training packages on commons and greens, both online and in person. We participated, with the Friends of the Lake District, in training on planning and commons for members of the Royal Town Planning Institute in the north of England.

**2. To protect and enhance public rights of way and public access**

The Henley office dealt with 378 requests for advice on paths, and our local correspondents pursued many others.

We were dismayed when the (then) environment secretary, Thérèse Coffey, overturned Richard (Lord) Benyon's decision of February 2022 and decided to implement the 2026 deadline for historic-path applications, while setting it back for five years to 2031. The deadline was commenced in November, ahead of any regulations listing the circumstances in which those rights would be excepted from extinguishment. This piecemeal action has broken the hard-won consensus of the stakeholder working group (SWG) that these measures would be introduced as a package.

Furthermore, Dr Coffey also ruled that the exception for unrecorded historic paths in use would not be introduced at all, despite this being a core proposal (26) of the SWG's 2010 report, Stepping Forward.

Kate Ashbrook continued to serve on the SWG, supported by Helen Clayton and Hugh Craddock who are also members of SWG task forces.

We submitted comments to the Secondary Legislation Scrutiny Committee which considered the regulation to set back the cut-off to 2031, challenging Defra's statement that there was no significant impact on voluntary or public bodies, or anyone else. The committee, while disagreeing with us, noted that local authorities were likely to receive a significant number of new applications, and suggested that parliament might wish to raise the resourcing issue with the minister.

We were disappointed when the Westminster government introduced its guidance on diverting and extinguishing paths through private dwellings, gardens, and industrial or commercial premises. This had been brought to the SWG for consideration, and we sought to minimise its effect making it clear that we (and other user group members) did not support it. We have assured our local correspondents and others that this does not affect the legal tests for diversions and extinguishments, so in practice there should be no change.

We commissioned a consultant, Adrian Parry, to undertake some pilot research on records in Berkshire on the effect of the Finance Act 1910 on applications to record routes; this has proved useful and we are considering the results and next steps.

With the British Horse Society and Ramblers we discussed legal action against surveying authorities which are failing to carry out their duties in relation to definitive map modification order applications, and at the end of the year were actively pursuing a first case.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2023**

**2. To protect and enhance public rights of way and public access (continued)**

At Redmarley D’Abitot in Gloucestershire, with the Trail Riders’ Fellowship and Ramblers, we saved an unclassified road from closure in the magistrates’ court. The road is illegally obstructed, and the next task is to persuade the county council to reopen it.

In Wales we continued to work with the cross-party group for outdoor activity, and to press the Welsh government to test some of the proposals in its access-reform package on its own land. We worked with Wales Environment Link to seek improvements to the Agriculture (Wales) Bill, which became law in August, to secure payments for new and improved access beyond the statutory duties of local authorities and landowners.

Our general secretary secured the reopening of four blocked paths in Tetsworth, Oxfordshire, after serving notices on the county council under section 130A of the Highways Act 1980. Our local correspondents defended paths with considerable success. For example, Lucy Wilson served notice on Cornwall Council under section 130A, with the result that unlawful gates on a footpath at St Ervan were removed. Other correspondents served notices and we are gearing up for action in the magistrates’ court. Jess Tyler, our new case officer (enforcement), prepared briefing material and is ready to support legal action.

We drafted amendments, with Living Streets and the Ramblers, to the Levelling Up and Regeneration Bill to keep pavements free for the public. The government proposed in the bill to make permanent the changes it had introduced during the pandemic, streamlining the procedure for allowing consumption of food on public pavements, thereby obstructing pedestrians. Our proposals were rejected in the house of commons and we were unable to reintroduce them in the house of lords. We shall look for other opportunities to remedy this unsatisfactory situation.

We participated in two round-table meetings to discuss greater access to the countryside, and with other organisations we produced *Outdoors for All*, a document setting out our aspirations for access and its benefits for health and well-being, nature, and the economy.

Our general secretary spoke at the 91st anniversary celebration of the Kinder Scout mass trespass, the Blue Earth Summit in Bristol, and at meetings of various organisations such as the Gower Society.

**3. To secure the creation of new public paths and open spaces**

Seven definitive map modification applications were made in the society’s name by one of our Sussex local correspondents, Chris Smith. Two of his previous applications were confirmed. In Norfolk, local correspondent Ian Witham achieved the upgrading of a footpath to restricted byway at Mundesley.

We continued to encourage local authorities and other landowners voluntarily to register their land as town or village green, thereby giving local people rights of recreation there and protecting it from development. We were pleased to learn of registrations at Stoke Lodge playing fields in Bristol; Quantock Drive at Ashford in Kent; Llwyneinion Woodland, Wrexham; and a voluntary registration (secured by our local correspondent Rodney Whittaker) at Stokes Field, Long Ditton, in Surrey. We were pleased that our call for new greens was included as one of ten asks in A More Natural Capital coalition’s manifesto for the London mayoral election in 2024.

We advised more than 76 members and other inquirers about claiming greens.

**4. To protect the beauty of the countryside**

Our case officer Nicola Hodgson worked on the detail of planning measures in the Levelling Up and Regeneration Bill, which received royal assent in October. Through the Better Planning Coalition, we helped to win some useful amendments, and were pleased that government conceded to strengthen the duty on public bodies to protect national parks and areas of outstanding natural beauty (now known as national landscapes), among other improvements.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2023**

**4. To protect the beauty of the countryside (continued)**

In January the Westminster government pledged that everyone should live within a 15-minute walk of 'green or blue' space. While we welcomed the commitment and proposed the dedication of new greens as part of the solution, we were disappointed by the lack of progress.

We objected to plans by Skyline for a massive tourist development on Kilvey Hill, north-east of Swansea, which disregarded unrecorded access rights and public-access land. We continued to support the Campaign for National Parks and the Alliance of Welsh Designated Landscapes. Our general secretary attended a seminar organised by Tirweddau Cymru (Landscapes Wales) on Gower.

**ORGANISATIONAL MANAGEMENT**

We now have 47 local correspondents. In 2023 we appointed Jon Brierley (Malvern Hills District, Worcestershire), Mick Freer (Dudley Borough), Richard Price (part of Ceredigion), Ken Sharp (Knowsley, St Helens, and Sefton Metropolitan Boroughs, Liverpool City, and West Lancashire District), and Nicholas Whitsun-Jones (former West Dorset District).

We updated our guidelines for local correspondents, and arranged a get-together for them in the Lickey Hills, Worcestershire, in July, which was both valuable and enjoyable.

We held our annual general meeting in London with an online option. In total 41 members attended, and others participated by proxy. Voting was undertaken online, with 60 votes cast. Tara-Jane Sutcliffe was re-elected to the board of trustees after her first three-year term. We presented Ian Witham with the Eversley Award for Outstanding Achievement, for his many years of work on public paths and commons in Norfolk.

We issued 52 press releases and published three editions of our magazine Open Space. Staff and members appeared at least nine times on the radio, and twice on television. We continued to improve our website, and at the year's end had commissioned a review. Our digital marketing and content manager, Abbie Cavendish, led a forensic exercise to experiment with new audiences, and develop contact with the more receptive ones, increasing our influence and reach, and therefore our campaigning clout.

On 31 December, membership stood at 2,342, a net increase of 23. This number is comprised of 1,745 individuals, and 597 organisations and local authorities. We welcomed 317 new voting members and 37 members who had lapsed and rejoined; 22 members died during the year and a further 309 lapsed.

In June we appointed Jane Abey as our membership secretary, a job-share with Lucie Henwood who now focuses on financial matters. In August we appointed Jess Tyler as our case officer (enforcement), a new post to reflect our enthusiasm to use the courts to resolve intransigent issues.

Our dedicated staff, Jane Abey, Kate Ashbrook, Abbie Cavendish, Helen Clayton, Hugh Craddock, Sarah Hacking, Lucie Henwood, Nicola Hodgson, Frances Kerner, Lucy McKean, and Jess Tyler have had another busy year. We thank them warmly for their commitment and success in furthering the work of the society.

**FINANCIAL REVIEW**

**Financial operations**

In 2023 the society's income was primarily split across investment returns, membership subscriptions, and donations.

Membership subscriptions nominally increased, and investment returns have been positive with an increase of £20,520. This was due to improved returns on cash and investments as well as an increase in reserves following a large legacy in the previous year. Budgeted increases in expenditure during the year were planned to maximise our surplus from the previous year, with recruitment to further our charitable objectives.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2023**

In November, the society made an appeal to members for funds to support legal action where required and to back our members in fighting their legal battles. The appeal was very successful, and funds continued to be received for many months. We thank all members for their contributions with £31,682 raised (to 31 December 2023) to fund some of the essential legal work to protect our commons, open spaces, and paths.

**Legacies recognised in 2023**

Edgar Aveling, Dennis Basten, Henry Elsey Cooper, Patrick Darnes, Olive Entwistle, Ronald Smith, Hazel Mary Thorpe.

We are grateful for all legacies and donations, and your gift to the society will help to ensure that future generations will enjoy commons, open spaces, and paths, in towns and countryside throughout England and Wales.

Please see our website: <https://www.oss.org.uk/what-you-can-do/legacies/> for more information.

**RESERVES POLICY**

The reserves policy has been kept under close review throughout the year by trustees to ensure it was flexible enough to respond to external economic pressures and remained fit for purpose.

Strategic reserve fund: the society's recurring revenue is not sufficient to meet all running costs so it is the policy of the trustees to maintain a strategic reserve fund sufficient to cover the expected net outgoings of the society for 48 months. Following a review of the budget for 2024, anticipating an overall deficit, the strategic reserve fund was updated to £948,059 for January 2024.

The applications reserve fund, set up in 2019, currently stands at £226,000. The figure is kept under review annually, based on experience and analysis of the costs actually incurred by the society as a result of commons and rights-of-way applications. Trustees acknowledge this reserve is essential since the costs associated with taking applications to completion are unknown and variable, but can be considerable and can run over a long period.

**CONCLUSION**

Once again we have had a good year in challenging wrong legal decisions and asserting and protecting the public's rights by recording commons and paths and via our other casework, a sample of which is described above. We are really pleased to see the surge of member support for our legal appeal which will help us take on more deserving cases, especially now that we have employed our enforcement officer.

We hope earnestly to see the regulations for the path extinguishment day exemptions now that Dr Coffey has moved on as secretary of state and will continue to assist the Stakeholder Working Group and DEFRA in ensuring that the new regulations are as well written and as useful as possible.

I thank, once again, our dedicated staff, increasing number of local correspondents, and members, and all who have helped in support of the society and its activities. I commend this report to our members.

**ON BEHALF OF THE BOARD:**

.....  
Dr P D Wadey – Chairman, on behalf of the Trustees

Date: ..... 2024

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Independent Examiner's Report to the Trustees of**  
**The Open Spaces Society**

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 December 2023 set out on pages nine to sixteen.

**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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements 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 financial statements 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 report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 financial statements do not accord with those accounting records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements 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 financial statements to be reached.

*Nicholas Smith BFP, ACA, CTA*

Nicholas M Smith BFP, ACA, CTA  
Villars Hayward LLP  
Chartered Accountants  
Statutory Auditors  
Chartered Tax Advisers  
Boston House  
Henley-on-Thames  
RG9 1DY

Date: .....*24 May*.....2024

**The Open Spaces Society**  
(Registered Company Number: 07846516)

**Statement of Financial Activities**  
(including Income and Expenditure Account)  
For the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>						
Donations (inc. Gift Aid) and legacies	2	65,257	-	-	65,257	819,924
Charitable activities						
Subscriptions		80,055	-	-	80,055	79,071
Appeals	3	28,276	-	-	28,276	525
Other trading activities						
Sale of publications, Trusts, Royalties etc.	4	6,683	-	-	6,683	9,619
Investments	5	55,202	29,874	1,791	86,867	59,444
Other income	6	-	-	-	-	300
<b>Total</b>		<u>235,473</u> =====	<u>29,874</u> =====	<u>1,791</u> =====	<u>267,138</u> =====	<u>968,883</u> =====
<b>Expenditure on:</b>						
Raising funds						
Other publications costs		450	-	-	450	5,001
Charitable activities						
Staff salaries and related costs	7	286,408	-	-	286,408	246,377
Premises costs	8	16,501	-	-	16,501	14,546
Administration costs	9	35,504	-	-	35,504	27,461
Local correspondents		6,636	-	-	6,636	4,043
Open Space and website		15,737	-	-	15,737	12,783
Other costs	10	76,491	3,964	-	80,455	107,948
Governance costs	11	15,491	-	-	15,491	12,470
<b>Total</b>		<u>453,218</u> =====	<u>3,964</u> =====	<u>-</u> =====	<u>457,182</u> =====	<u>430,629</u> =====
(Loss)/Gain on investment assets	12	(7,730)	(12,210)	(580)	(20,520)	(51,506)
<b>Net (expenditure)/income</b>		<u>(225,475)</u>	<u>13,700</u>	<u>1,211</u>	<u>(210,564)</u>	<u>486,748</u>
<b>Transfers between funds</b>						
		31,665	(29,874)	(1,791)	-	-
		<u>(193,810)</u>	<u>(16,174)</u>	<u>(580)</u>	<u>(210,564)</u>	<u>486,748</u>
<b>Reconciliation of funds:</b>						
Total funds brought forward		2,045,318	254,654	24,689	2,324,661	1,837,913
<b>Total funds carried forward</b>	13	<u>1,851,508</u> =====	<u>238,480</u> =====	<u>24,109</u> =====	<u>2,114,097</u> =====	<u>2,324,661</u> =====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Statement of Financial Position**  
**as at 31 December 2023**

	Note	31.12.23 £	31.12.22 £
<b>Fixed Assets:</b>			
Tangible fixed assets	14	5,610	4,535
Investments	15	852,685	873,205
Long term deposits	16	270,296	7,237
<i>Total fixed assets</i>		1,128,591	884,977
<b>Current Assets:</b>			
Debtors	17	35,700	3,595
Short term deposits	18	934,904	1,465,524
Cash at bank and in hand		24,999	13,582
<i>Total current assets</i>		995,603	1,482,701
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	19	(10,097)	(43,017)
<i>Net current assets</i>		985,506	1,439,684
<b>Total net assets</b>		2,114,097	2,324,661
<b>The funds of the charity:</b>			
Unrestricted funds:			
<i>Strategic reserve fund</i>		948,059	910,313
<i>Applications reserve fund</i>		226,000	435,000
<i>Legal action fund</i>		23,059	-
<i>General fund</i>		654,390	700,005
Restricted funds:			
<i>Candy fund</i>		196,203	211,360
<i>Creech Jones fund</i>		42,277	43,294
Endowment funds:			
<i>Buxton fund</i>		24,109	24,689
<b>Total charity funds</b>		2,114,097	2,324,661

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 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 which 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

These financial statements were approved by the Board of Trustees on..... 2024 and were signed on its behalf by:

.....  
Dr P D Wadey - Chairman

.....  
S Bain - Treasurer  
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**Notes to the financial statements**  
**For the Year Ended 31 December 2023**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation for uncertainty in the preparation of the financial statements are as follows:

**(a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) and the Companies Act 2006.

The Open Spaces Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Income recognition policies**

Items of income are recognised and included in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable, and
- the amount can be measured reliably.

**Legacies**

For legacies, entitlement is taken as the earliest of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

**Other voluntary income**

Voluntary income received by way of subscription, donations and appeals is included in the financial statements when receivable and the amount can be measured reliably by the charity.

**Donated services**

The value of services provided by volunteers has not been included in these financial statements.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(c) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on Charitable activities comprise 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 include those costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**  
**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2023**

**1 ACCOUNTING POLICIES (continued)**

**(d) Fixed Assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Depreciation is provided so as to write off the asset over four years.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

**(e) Fund Accounting**

**General fund** - This is an unrestricted fund which is to be invested for the benefit of the society but remains available to the trustees to be used for the objects of the society or for making allocations to the Strategic Reserve fund.

**Strategic Reserve fund** - This is an unrestricted fund derived from allocations from the General fund. It is the policy of the trustees to keep 48 months' reserve in this fund, so that it should hold sufficient to cover the society's following 48 months' net outgoings, and to allow for an orderly closure of the society thereafter, should this become necessary. In line with this policy, the fund stood at £948,059 at 31 December 2023 This fund is to be invested for the benefit of the society but remains available to the trustees to transfer back to the General fund in case of need.

**Applications Reserve Fund** - This is an unrestricted fund derived from allocations from the General Fund. The funds within this reserve are to be used to see through to completion applications to register rights of way or common land where the application has been made in the name of the Society. Some applications are determined quickly and without significant cost, but for some there may be many years between an application being made and its conclusion. The Trustees consider that it is appropriate to hold a reserve for this purpose so that protracted applications can be supported.

**Crech Jones fund** - The income from this restricted fund may be used for the objects of the society that would not normally be met from the General fund.

**Candy fund** - This is a restricted fund to be used only for the general charitable purposes of the Open Spaces Society. It is not to be used for administrative expenses.

**Buxton fund** - The income from this fund is transferred to the Society's General fund.

	<b>31.12.23</b>	<b>31.12.22</b>
	<b>£</b>	<b>£</b>
<b>2 DONATIONS (INC. GIFT AID) AND LEGACIES</b>		
Legacies	42,437	792,918
Donations	7,545	14,544
Gift Aid	15,275	12,462
	65,257	819,924

**3 APPEALS AND GIFT AID**

Funds raised by appeals over the year also generated related income via Gift Aid.

<b>Appeal</b>	<b>Donations</b>	<b>Gift Aid</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Autumn 2023 appeal	28,276	3,406	31,682
	28,276	3,406	31,682

**4 INCOME FROM OTHER TRADING ACTIVITIES**

	<b>31.12.23</b>	<b>31.12.22</b>
	<b>£</b>	<b>£</b>
Sales of publications	1,208	5,041
Special projects and training	4,647	3,640
Trusts, royalties, commission etc.	828	938
	6,683	9,619

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2023**

		<b>31.12.23</b>	<b>31.12.22</b>
<b>5</b>	<b>INVESTMENT INCOME</b>	<b>£</b>	<b>£</b>
	Listed investments	50,805	49,319
	Cash investments	36,062	10,125
		<u>86,867</u>	<u>59,444</u>
		=====	=====
<b>6</b>	<b>OTHER INCOME</b>	<b>£</b>	<b>£</b>
	Other income	-	300
		=====	=====
	Other income comprises sundry receipts unrelated to the operations of the charity.		
<b>7</b>	<b>STAFF SALARIES</b>	<b>£</b>	<b>£</b>
	Gross Salaries	252,562	215,012
	Employer's National Insurance Contributions	18,892	15,862
	Employer Pension Contributions	11,701	9,911
	Recruitment Costs	3,253	5,592
		<u>286,408</u>	<u>246,377</u>
		=====	=====
	Employees with emoluments exceeding the Charity Commission reporting threshold of £60,000: Nil (2022: Nil)		
	The average number of full-time equivalent employees in the year was five (2022: five)		
<b>8</b>	<b>PREMISES COSTS</b>	<b>£</b>	<b>£</b>
	Rent	7,925	7,800
	Light and Heat	2,518	2,109
	Repairs and Maintenance	1,149	1,641
	Cleaning	1,883	1,385
	Insurance	1,891	724
	Rates and Water	986	661
	Consumables	149	226
		<u>16,501</u>	<u>14,546</u>
		=====	=====
<b>9</b>	<b>ADMINISTRATION COSTS</b>	<b>£</b>	<b>£</b>
	IT Costs	12,103	8,055
	Postage, Telephone and Stationery	7,881	7,910
	Travel and Subsistence	3,535	2,963
	Depreciation of Computer/Office equipment	2,602	2,888
	Printing and Photocopying	2,754	2,690
	Appeal Costs	2,357	-
	Other Expenses	4,272	1,863
	Professional Indemnity Insurance	-	1,092
		<u>35,504</u>	<u>27,461</u>
		=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2023**

<b>10</b>	<b>OTHER COSTS</b>			<b>31.12.23</b> £	<b>31.12.22</b> £
	Legal Costs			28,617	42,806
	Marketing			34,207	28,049
	Commons Registration Project			3,965	22,295
	Subscriptions			9,945	8,903
	Donations and Grants			2,700	4,750
	Legacy mailing to the Law Society			430	860
	Conferences and Training			576	228
	Books and Maps			15	57
				80,455	107,948
				=====	=====
<b>11</b>	<b>GOVERNANCE COSTS</b>			<b>31.12.23</b> £	<b>31.12.22</b> £
	Independent examiner's fees (including taxation services and underprovision for prior years)			7,865	6,143
	AGM and trustees			5,715	2,115
	Other professional fees			1,911	4,212
				15,491	12,470
				=====	=====
<b>12</b>	<b>(LOSSES)/GAINS ON INVESTMENT ASSETS</b>			£	£
	Unrealised (loss)/gain on revaluation of investments			(20,520)	(51,506)
				=====	=====
<b>13</b>	<b>ANALYSIS OF FUNDS</b>	<b>Opening balance</b> £	<b>Net income/ (expenditure)</b> £	<b>Transfers</b> £	<b>Closing balance</b> £
	<b>Unrestricted funds</b>				
	Strategic reserve fund	910,313	-	37,746	948,059
	Applications reserve fund	435,000	-	(209,000)	226,000
	Legal action fund	-	-	23,059	23,059
	General fund	700,005	(225,475)	179,860	654,390
	<b>Restricted funds</b>				
	Candy fund	211,360	12,553	(27,710)	196,203
	Creech Jones fund	43,294	1,147	(2,164)	42,277
	<b>Endowment funds</b>				
	Buxton fund	24,689	1,211	(1,791)	24,109
		2,324,661	(210,564)	-	2,114,097
		=====	=====	=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2023**

<b>14</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>Office equipment £</b>	<b>Computer equipment £</b>	<b>Total £</b>
	<b>Cost</b>			
	At 1 January 2023	10,871	46,504	57,375
	Additions	65	3,612	3,677
	Disposals	-	-	-
	At 31 December 2023	10,936	50,116	61,052
		=====	=====	=====
	<b>Depreciation</b>			
	At 1 January 2023	10,568	42,272	52,840
	Charge for the year	185	2,417	2,602
	Disposals	-	-	-
	At 31 December 2023	10,753	44,689	55,442
		=====	=====	=====
	<b>Net book value at 31 December 2023</b>	183	5,427	5,610
		=====	=====	=====
	<b>Net book value at 31 December 2022</b>	303	4,232	4,535
		=====	=====	=====
<b>15</b>	<b>INVESTMENTS</b>		<b>2023 £</b>	<b>2022 £</b>
	<b>AT MARKET VALUE 1 JANUARY</b>		873,205	924,711
	Net investment (losses)/gains		(20,520)	(51,506)
	<b>AT MARKET VALUE 31 DECEMBER</b>		852,685	873,205
			=====	=====
	There were no investment assets outside the UK. The investments are held primarily to provide an investment return for the Charity.			
	The historical cost of the above investments at 31 December 2023 is £720,349 (2022: £720,349)			
<b>16</b>	<b>LONG TERM DEPOSITS</b>		<b>2023 £</b>	<b>2022 £</b>
	Flagstone		270,296	7,237
			=====	=====
<b>17</b>	<b>DEBTORS</b>		<b>2023 £</b>	<b>2022 £</b>
	Accrued income		34,709	2,604
	Professional indemnity insurance prepaid		991	991
			35,700	3,595
			=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2023**

<b>18</b>	<b>SHORT TERM DEPOSITS</b>	<b>31.12.23</b>	<b>31.12.22</b>
		<b>£</b>	<b>£</b>
	Flagstone	681,797	254,860
	Nationwide Instant Saver Issue 3	87,741	86,658
	Furness Building Society	85,000	85,000
	CAF Gold Account	80,366	727,716
	The Charity Bank	-	90,895
	Cambridge & Counties Bank	-	90,801
	Aldermore Bank Bond	-	79,534
	Nationwide Instant Saver	-	50,060
		934,904	1,465,524
		=====	=====
<b>19</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.23</b>	<b>31.12.22</b>
		<b>£</b>	<b>£</b>
	Trade creditors	4,662	37,750
	Accruals	5,435	4,788
	Other taxes and social security costs	-	479
		10,097	43,017
		=====	=====

**20 PARLIAMENT PIECE**

The society owns this land in Kenilworth which is leased, under a 99-year lease, to Warwick District Council and managed locally. No value has been placed on this land in these financial statements.

**21 REMUNERATION OF TRUSTEES**

None of the trustees received any remuneration (2022 - nil).

During the year books with a value of £100 were sold to the society by one of the Trustees.

An aggregate of £917 (2022: £419) was reimbursed to two (2022 - two) trustees for expenses incurred in relation to the society's activities, including attending meetings and/or acting as local correspondents.

**THE OPEN SPACES SOCIETY**

England & Wales - Charity number 1144840

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# Accounts

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REGISTERED COMPANY NUMBER: 07846516 (ENGLAND AND WALES)  
REGISTERED CHARITY NUMBER: 1144840

**Report of the Trustees and  
Financial Statements**  
**for the Year Ended 31 December 2022**  
  
for  
  
**The Open Spaces Society**

Villars Hayward LLP  
Chartered Accountants  
Chartered Tax Advisers  
Registered Auditors  
Boston House  
Henley-on-Thames  
RG9 1DY

The Open Spaces Society  
(Registered Company Number: 07846516)

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for the Year Ended 31 December 2022

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**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees**  
**for the Year Ended 31 December 2022**

The Trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, are pleased to present their annual report together with the financial statements of the Charity for the year ended 31 December 2022 and confirm that they comply with the requirements of the Charities Act 2011, the Companies Act 2006, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity Number:	1144840	
Registered Company Number:	07846516	
Principal and Registered Office:	25A Bell Street, Henley-on-Thames, RG9 2BA	
Independent Examiner:	Nicholas M Smith, BFP, ACA, CTA Villars Hayward LLP, Boston House, Henley-on-Thames, RG9 1DY	
Bankers:	Barclays Bank plc Mid-Thames Group, PO Box 1, Henley-on-Thames, RG9 2AX	
Solicitors:	Richard Buxton Office A, Dales Brewery, Gwydir Street Cambridge CB1 2LJ	Mercers 50 New Street Henley-on-Thames RG9 2BX
Surveyors:	Severage Greaves Limited 9 St Mary's Street Wallingford OX10 0EL	

***Directors and Trustees***

The directors of the charitable company (the Charity) are the Trustees for the purpose of Charity law and throughout this report are collectively referred to as Trustees.

The Trustees serving during the year and since the year end were as follows:-

Dr P D Wadey – Chairman  
G M Bathe – Vice Chairman  
S Bain (Treasurer)  
C B N Beney  
J Hall  
T-J Sutcliffe  
S Hunt

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

**Governing Document (continued)**

The charity is the successor to the Commons, Open Spaces and Footpaths Preservation Society (registered charity number 214753) which was established by a trust deed dated 6 December 1963, originally having been founded in 1865. It was registered as a company limited by guarantee on 14 November 2011.

**Recruitment and appointment of Trustees**

Trustees are appointed by the members of the company, in accordance with the memorandum and articles of association.

**Related party disclosures**

No transaction which would need to be disclosed has been notified by any trustee, in relation to the year, nor any balance outstanding from previous years.

**Declarations of interest**

An agenda item for recording these, if any be declared, appears on the agenda for each trustee meeting. The society's insurers require a statement to be minuted at each meeting that the trustees are not aware of anything arising which might lead to a claim on the society's indemnity policy.

**Risk Management**

The society maintains a risk register which is regularly reviewed by trustees with practical precautions being implemented by officers and staff.

**PUBLIC BENEFIT STATEMENT**

Section 4 of the Charities Act 2011 requires the charity trustees to comply with their duty to have due regard to public benefit guidance published by the Charity Commission in exercising their powers or duties.

The trustees are mindful of this obligation and have been referring to the guidance when reviewing their aims and objectives and in planning their future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

***Summary of the charity's objects and strategy for achieving them***

The objects of the society are campaigning to create and conserve common land, village greens, open spaces and rights of public access in town and country, in England and Wales. These objects are furthered both locally and nationally. The society is building up a network of local correspondents who can make site visits where problems arise and submit appropriate representations regarding, for example, proposed changes to the public-path network. The society also secures the registering of new village greens, resists encroachments on common land, and defends common land and greens against deregistration.

At a national level the society's unique expertise is its accumulated knowledge in the complicated case law and common law that apply to common land and its user rights. Bodies such as the Department for Environment, Food and Rural Affairs (Defra), the Welsh government, the National Trust, Natural England and Natural Resources Wales acknowledge the society's primacy in this area. The society is a mandatory consultee for certain applications for works on common land and for changes to public rights of way.

We are grateful to the Millennium Oak Trust for their donation.

The society also endeavours to improve the law for the benefit of the public. By challenging unacceptable proposals—through the courts if necessary—and more generally by seeking media attention and lobbying parliament and local authorities, it protects places of beauty and interest, and achieves better public access throughout England and Wales.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2022**

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT (continued)**

***Summary of main achievements during the year***

The main achievements during the year are listed below under headings which reflect the four main objects in our constitution.

**1. To protect commons, greens and other open spaces**

It was a turbulent year, with three prime ministers and three environment secretaries, the continuing squeeze on public funding, and the cost-of-living crisis. However, people continue to value their open spaces and paths as places for refreshment and solace and, although case numbers were down on the last two years, they were still considerable and occupied much time. Despite all the external pressures, the society remained strong and feisty.

We responded to calls from members for advice on protection and management of at least 149 commons, 88 registered greens and 258 other open spaces. Many more cases and disputes came to us from consultations from official bodies, or were dealt with by our local correspondents.

Our re-registration officer, Frances Kerner, funded by the generous legacy from Jack Candy, continued her work on applications in Cumbria and North Yorkshire. She also pursued and defended applications we had already submitted in other English counties before their registers closed to new applications on 31 December 2020. During the year we celebrated the addition of six commons to the registers thanks to our efforts: in Cornwall at the Lizard, and land near Teneriffe farm; in Cumbria, Eskdale Fell; and in Hertfordshire, Clay End Common, Walmans Green, and Water End Moor. We were disappointed that another application at Water End Moor was rejected.

We were pleased when the supreme court refused Blackbushe Airport Ltd leave to appeal, following its defeat in the court of appeal. We had actively supported the defendant, Hampshire County Council, to prevent the deregistration of part of Yateley Common in Hampshire. We are now in consultation with the airport and council about an amended application to deregister only the land covered in buildings.

We challenged in the high court the Planning Inspectorate's decision to allow the construction of a shared-vehicular access on Barking Tye Common in Suffolk, in relation to an adjoining development. We argued that the inspector, in approving consent for works on common land under section 38 of the Commons Act 2006, did not take account of the policy guidance of the Secretary of State for Environment, Food and Rural Affairs. We lost, but the judgment contains valuable interpretation of government policy which will serve us well in future.

Applicants for works on, or exchange of, common land notified us of 77 cases. We raised objections to 47 of them.

Of the 54 statutory applications for works which were determined during the year, 26 were granted with no objection from us, and 22 were granted despite our objection. These included the deregistration of part of Walton Common in Essex for an electricity-generation plant; the retention of fencing on Hergest Ridge, Herefordshire; Therfield Heath, Hertfordshire; and Wolvercote Green, Oxfordshire; the use of parts of Clapham Common, London Borough of Lambeth, as temporary-events sites; resurfacing and new access roads across Wellow Common, Nottinghamshire, and Wood Street Common, and Weston Green, Surrey; play equipment on Edlesborough Common, Bucks; a football and rugby area on Marlborough Common, Wiltshire; and a temporary anemometer mast on Eisteddfa Gurig Common in Ceredigion. We continued to feel frustrated at the Planning Inspectorate's failure to address the detail of applications and their shortcomings.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2022**

**1. To protect commons, greens and other open spaces (continued)**

Seven applications were rejected or withdrawn following our advice. These included the deregistration of part of Hamsterley village green in County Durham, Preston recreation ground in Hertfordshire, and Longhorsley common land in Northumberland, none with any exchange land offered; a football development on Tooting Bec Common, London Borough of Wandsworth (following a public inquiry at which we were represented by our local correspondent, Jeremy Clyne), and a footway across Hare Lane Green common, and a golf-club works compound on Chobham Common, both in Surrey. We were delighted when Swansea Council withdrew its application to deregister part of Bracelet Bay at Mumbles, which it initially claimed had been wrongly registered as common.

Through an article in Open Space and on our website, we initiated a debate on tree-planting on commons, which we believe should be undertaken as part of a long-term plan.

Our general secretary attended a round-table meeting regarding the future of Plumstone Mountain common in Pembrokeshire, of which she and Jim Henry from the USA are trustees. The outcome was that a management plan is to be prepared and a friends' group established.

We published new editions of our books Our Common Land and Getting Greens Registered, the former was drafted by Paul Clayden shortly before his untimely death.

Our case officers delivered training packages on commons and greens, both online and in person, with a specially-tailored course for our local correspondents. They assisted with 149 cases concerning common land.

**2. To protect and enhance public rights of way and public access**

The Henley office dealt with 336 requests for advice on paths, and our local correspondents pursued many others.

We were delighted when Defra decided not to implement the 2026 deadline for historic-path applications, and to repeal the legislation at the earliest opportunity<sup>1</sup>. It intends to implement those parts of the package which were not dependent on the cut-off, and the right for landowners to apply for path changes (which we deplore). However, progress has been slow due to Defra's lack of resources, and it resorted to inviting the working group to form task and finish groups to work on the detail of the statutory instruments and guidance, a job normally done by government lawyers.

In Wales we continued to work with the cross-party group for outdoor activity, and were pleased to meet Julie James, Minister for Climate Change, in the summer. We pressed her to make progress on the access-reform package which was referred to Welsh government some time ago, and we offered to assist in its implementation.

Our local correspondents defended paths with considerable success. For example, Lucy Wilson served notice on a landowner in Cornwall who had illegally blocked paths with wheat and brassica. The paths were cleared the next day. Chris Smith made 19 applications for the addition of paths to the definitive map, mostly in West Sussex. We helped to defeat a damaging diversion scheme at Cookham in Windsor and Maidenhead, and we celebrated the success of our former correspondent, Owen Morgan, when Boat Lane in the parishes of Goodrich and Walton, Herefordshire, was added to the definitive map as a public footpath.

With the British Horse Society and Ramblers, we took Cornwall Council to task for failing to carry out its statutory duty on path maintenance, and we met with senior managers twice, though made little progress.

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<sup>1</sup> Unfortunately, in March 2023, the government reversed its decision not to implement the deadline for recording lost paths in England and instead plans to set the deadline at 1 January 2031.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2022**

**2. To protect and enhance public rights of way and public access (continued)**

We were dismayed when the supreme court refused us leave to appeal on our judicial review of the confirmation of a diversion order at Rollright in Oxfordshire. The effect is that the landowner's interest may get disproportionate weight when an inspector determines a contested diversion order under section 119 of the Highways Act 1980. We intend to find a suitable case to challenge this in the supreme court.

We continued to criticise the Westminster government's failure to include payments for access in the new environmental land management schemes, despite numerous ministerial promises that it would do so. We briefed Barry Gardiner MP (Labour, Brent North) to quiz the environment secretary, Thérèse Coffey, about this when she appeared before the Environment, Food and Rural Affairs committee. Her response was deeply unsatisfactory.

In Wales, we welcomed the inclusion of payments for access in the Agriculture Bill and worked with members of Wales Environment Link on the detail to make this a reality. In England and Wales there is as yet no prospect of enforcement through cross-compliance measures.

With Tom Platt from the Ramblers, our general secretary gave evidence to the House of Lords Land use Committee. We pressed the case for public access to be at the heart of a land-use strategy for England and were pleased that our recommendations were adopted in the report.

Our general secretary spoke at the 90th anniversary celebration of the Kinder Scout mass trespass, and at a youth summit at Knepp in West Sussex, where young people gathered to consider rewilding and public access, and produce a manifesto of their demands.

**3. To secure the creation of new public paths and open spaces**

We continued to encourage local authorities and other landowners voluntarily to register their land as town or village green, thereby giving local people rights of recreation there and protecting it from development. We celebrated registrations at Portishead in North Somerset and Dorchester on Thames in Oxfordshire. Our case officer, Helen Clayton, joined the Friends of Dartmouth Community Orchard to unveil a plaque on its new green, which we had helped to save.

We advised more than 66 members and other inquirers about claiming greens.

**4. To protect the beauty of the countryside**

The government published its response to the 2019 recommendations of the Glover Review in England, but this was inadequate and we continued to press for full implementation of the review. Our case officer Nicola Hodgson continued to serve on the Better Planning Coalition, convened by the Campaign to Protect Rural England, to lobby for improvements to the Levelling Up and Regeneration Bill which is working its way through Parliament, and we provided briefing for amendments to provisions on pavement licensing.

**ORGANISATIONAL MANAGEMENT**

We now have 42 local correspondents. In 2022 we appointed Kevin Abraham (for part of Wiltshire), Aidan Harris (former Chiltern District, Bucks), Stephen Lindsay (Rhondda Cynon Taf), Denise Metcalfe (part of Northumberland), and Chas Townley (Stroud district, Gloucestershire). We said goodbye and thank you to Jay Kynch (Rhondda Cynon Taf), Colin Sandford (Guildford Borough, Surrey), Harry Scott (Staffordshire and Stoke-on-Trent city), and David Williams (London Borough of Hillingdon).

We held a get-together for our local correspondents in the Lickey Hills, Worcestershire, in July, which was both valuable and enjoyable.

We adopted our updated strategic plan for 2022–27, and developed a policy on renewable-energy developments, with guidelines for our local correspondents. We also began to consider how we might measure our carbon footprint, and we established an inclusion working party to determine how we reach broader audiences.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2022**

**ORGANISATIONAL MANAGEMENT (Continued)**

We held our annual general meeting in London with an online option. In total 30 people attended. Voting was undertaken online, with 53 votes cast. Our treasurer, Steve Warr, stepped down after eight years' service as our treasurer, and Stuart Bain took his place. We thanked Steve for his dedicated service. We presented Chris Beney with the Eversley Award for Outstanding Achievement, for his decades of work on public paths.

We issued 35 press releases and published three editions of our magazine Open Space. Staff and members appeared at least nine times on the radio, three times on television, and on two podcasts. Our general secretary was interviewed for a short film called 'Freedom to Roam', to be released in 2023. We continued to improve our website, updating and expanding our information sheets.

On 31 December, membership stood at 2,319, a net increase of 13. This number is comprised of 1,697 individuals, and 622 organisations and local authorities. We welcomed 270 new members and 60 members who had lapsed and rejoined; 15 members died during the year and a further 303 lapsed.

In February our digital marketing and content manager, Nichola Finan, left us. We appointed Abbie Cavendish in her place, and also hired Lucy McKean as our office assistant. Our dedicated staff, Kate Ashbrook, Abbie Cavendish Helen Clayton, Hugh Craddock, Sarah Hacking, Lucie Henwood, Nicola Hodgson, Frances Kerner, and Lucy McKean have had another busy year. We thank them warmly for their commitment and success in furthering the work of the society.

**FINANCIAL REVIEW**

**Financial operations**

In 2022 the society's income was primarily split across investment returns, membership subscriptions, and donations.

Membership subscriptions remained fairly static, and investments returns have been positive with an increase of £5,715. During the year the society received a generous legacy of £782,438 from our former vice-president, Ronald Smith, that has resulted in a healthy surplus in the accounts.

**Legacies recognised in 2022**

Freda Jones, Alan Lidiard, Anthony Newman, Ann Sayer, Ronald Sims, Ronald W G Smith, John Edwin Thackray.

We are grateful for all legacies and donations, and your gift to the society will help to ensure that future generations will enjoy commons, open spaces, and paths, in towns and countryside throughout England and Wales.

Please see our website: <https://www.oss.org.uk/what-you-can-do/legacies/> for more information.

The society decided not to make any appeals to members for funds, resulting in a drop of income of just over £15,000. The decision was reached following discussions about pressures on the cost of living and resource constraints to oversee disbursement of appeal monies on charitable objectives. The society will continue to review the approach to public appeals throughout 2023.

During the financial year, the society has changed its strategy for meeting its short-term savings objectives. The society is in the process of moving short-term savings and bonds onto the Flagstone cash management platform. As existing bonds mature, monies will be migrated to the Flagstone platform. Benefits to this approach include a reduction in administration when opening new accounts, maximising the best interest rates available by being able easily to switch products when fixed rates end, and maximising Financial Services Compensation Scheme (FSCS) coverage. It should be noted the FSCS coverage applies to the first £85,000 placed with each institution through Flagstone and is not measured on total funds held via Flagstone.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2022**

**RESERVES POLICY**

The reserves policy has been kept under close review throughout the year by trustees to ensure it was flexible enough to respond to external economic pressures and remained fit for purpose.

Strategic reserve fund: the society's recurring revenue is not sufficient to meet all running costs so it is the policy of the trustees to maintain a strategic reserve fund sufficient to cover the expected net outgoings of the society for 48 months. Following a review of the budget for 2023, anticipating a reduction in the overall deficit, changes to operating costs, and inflation, the strategic reserve fund was revalued to £910,313 for January 2023. This releases £125,169 for the society to pursue its charitable objectives. The designated fund is invested for the benefit of the society but remains available to the trustees to transfer back into unrestricted funds if required.

The applications reserve fund, set up in 2019, is unchanged at £435,000. The figure is kept under review annually, based on experience and analysis of the costs actually incurred by the society as a result of commons and rights-of-way applications. Trustees acknowledge this reserve is essential since the costs associated with taking applications to completion are unknown and variable, but can be considerable and can run over a long period.

**CONCLUSION**

The Open Spaces Society has performed well over the last year, which is just as well as the level of problems encountered on greens, commons, paths and open spaces never seems to decrease. The expertise and diligence of our society is put to good use in taking action in the courts to challenge public bodies in the higher courts when we think they are not applying the law correctly, and we were pleased to take the decision to budget for a new case officer, starting in 2023, to work on enforcement activities to keep our rights open and available for use. The value of legacies in enabling the society to expand its work cannot be underestimated, and we are grateful to those who remembered us in this way.

I thank, once again, our dedicated staff, increasing number of local correspondents, and members, and all who have helped in support of the society and its activities. I commend this report to our members.

**ON BEHALF OF THE BOARD:**

*P D Wadey*

.....  
Dr P D Wadey – Chairman, on behalf of the Trustees

Date: 27 April ..... 2023

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Independent Examiner's Report to the Trustees of**  
**The Open Spaces Society**

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 December 2022 set out on pages nine to sixteen.

**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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements 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 financial statements 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 report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 financial statements do not accord with those accounting records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements 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 financial statements to be reached.

*Nicholas Smith BFP, ACA, CTA*

Nicholas M Smith BFP, ACA, CTA  
Villars Hayward LLP  
Chartered Accountants  
Statutory Auditors  
Chartered Tax Advisers  
Boston House  
Henley-on-Thames  
RG9 1DY

Date: ..... *2 May* .....2023

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**For the Year Ended 31 December 2022**

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>						
Donations (inc. Gift Aid) and legacies	2	819,924	-	-	819,924	283,472
Charitable activities						
Subscriptions		79,071	-	-	79,071	79,114
Appeals	3	525	-	-	525	15,888
Other trading activities						
Sale of publications, Trusts, Royalties etc.	4	9,619	-	-	9,619	13,043
Investments	5	28,706	29,344	1,394	59,444	53,729
Other income	6	300	-	-	300	-
<b>Total</b>		<u>938,145</u> =====	<u>29,344</u> =====	<u>1,394</u> =====	<u>968,883</u> =====	<u>445,246</u> =====
<b>Expenditure on:</b>						
Raising funds						
Other publications costs		5,001	-	-	5,001	254
Charitable activities						
Staff salaries and related costs	7	215,826	30,551	-	246,377	221,859
Premises costs	8	14,546	-	-	14,546	15,834
Administration costs	9	27,461	-	-	27,461	30,128
Local correspondents		4,043	-	-	4,043	127
Open Space and website		12,783	-	-	12,783	14,774
Other costs	10	81,603	26,345	-	107,948	161,308
Governance costs	11	12,470	-	-	12,470	7,834
<b>Total</b>		<u>373,733</u> =====	<u>56,896</u> =====	<u>-</u> =====	<u>430,629</u> =====	<u>452,118</u> =====
(Loss)/Gain on investment assets	12	(19,404)	(30,646)	(1,456)	(51,506)	109,115
<b>Net income/(expenditure)</b>		<u>545,008</u>	<u>(58,198)</u>	<u>(62)</u>	<u>486,748</u>	<u>102,243</u>
<b>Transfers between funds</b>		<u>30,738</u>	<u>(29,344)</u>	<u>(1,394)</u>	<u>-</u>	<u>-</u>
		575,746	(87,542)	(1,456)	486,748	102,243
<b>Reconciliation of funds:</b>						
Total funds brought forward		1,469,572	342,196	26,145	1,837,913	1,735,670
<b>Total funds carried forward</b>	13	<u>2,045,318</u> =====	<u>254,654</u> =====	<u>24,689</u> =====	<u>2,324,661</u> =====	<u>1,837,913</u> =====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Statement of Financial Position**  
**as at 31 December 2022**

	Note	31.12.22	31.12.21
<b>Fixed Assets:</b>		£	£
Tangible fixed assets	14	4,535	5,514
Investments	15	873,205	924,711
<i>Total fixed assets</i>		<u>877,740</u>	<u>930,225</u>
		=====	=====
<b>Current Assets:</b>			
Debtors	16	3,595	103,347
Fixed and short term deposits	17	1,472,761	800,092
Cash at bank and in hand		13,582	49,871
<i>Total current assets</i>		<u>1,489,938</u>	<u>953,310</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	18	(43,017)	(45,622)
<i>Net current assets</i>		<u>1,446,921</u>	<u>907,688</u>
		=====	=====
<b>Total net assets</b>		<u>2,324,661</u>	<u>1,837,913</u>
		=====	=====
<b>The funds of the charity:</b>			
Unrestricted funds:			
<i>Strategic reserve fund</i>		910,313	1,035,482
<i>Applications reserve fund</i>		435,000	435,000
<i>General fund</i>		700,005	(910)
Restricted funds:			
<i>Candy fund</i>		211,360	296,349
<i>Creech Jones fund</i>		43,294	45,847
Endowment funds:			
<i>Buxton fund</i>		24,689	26,145
<b>Total charity funds</b>		<u>2,324,661</u>	<u>1,837,913</u>
		=====	=====

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 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 which 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

These financial statements were approved by the Board of Trustees on 13 April 2023 and were signed on its behalf by:

**P D Wadey**

Dr P D Wadey - Chairman

**Stuart Bain**

S Bain - Treasurer

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements**  
**For the Year Ended 31 December 2022**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation for uncertainty in the preparation of the financial statements are as follows:

**(a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) and the Companies Act 2006.

The Open Spaces Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Income recognition policies**

Items of income are recognised and included in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable, and
- the amount can be measured reliably.

**Legacies**

For legacies, entitlement is taken as the earliest of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

**Other voluntary income**

Voluntary income received by way of subscription, donations and appeals is included in the financial statements when receivable and the amount can be measured reliably by the charity.

**Donated services**

The value of services provided by volunteers has not been included in these financial statements.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(c) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on Charitable activities comprise 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 include those costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2022**

**1 ACCOUNTING POLICIES (continued)**

**(d) Fixed Assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Depreciation is provided so as to write off the asset over four years.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

**(e) Fund Accounting**

**General fund** - This is an unrestricted fund which is to be invested for the benefit of the society but remains available to the trustees to be used for the objects of the society or for making allocations to the Strategic Reserve fund.

**Strategic Reserve fund** - This is an unrestricted fund derived from allocations from the General fund. It is the policy of the trustees to keep 48 months' reserve in this fund, so that it should hold sufficient to cover the society's following 48 months' net outgoings, and to allow for an orderly closure of the society thereafter, should this become necessary. In line with this policy, the fund stood at £1,702,732 at 31 December 2022. This fund is to be invested for the benefit of the society but remains available to the trustees to transfer back to the General fund in case of need.

**Applications Reserve Fund** - This is an unrestricted fund derived from allocations from the General Fund. The funds within this reserve are to be used to see through to completion applications to register rights of way or common land where the application has been made in the name of the Society. Some applications are determined quickly and without significant cost, but for some there may be many years between an application being made and its conclusion. The Trustees consider that it is appropriate to hold a reserve for this purpose so that protracted applications can be supported.

**Crech Jones fund** - The income from this restricted fund may be used for the objects of the society that would not normally be met from the General fund.

**Candy fund** - This is a restricted fund to be used only for the general charitable purposes of the Open Spaces Society. It is not to be used for administrative expenses.

**Buxton fund** - The income from this fund is transferred to the Society's General fund.

<b>2</b>	<b>DONATIONS (INC. GIFT AID) AND LEGACIES</b>	<b>31.12.22</b>	<b>31.12.21</b>
		£	£
	Legacies	792,918	148,716
	Donations	14,544	115,386
	Gift Aid	12,462	19,370
		819,924	283,472
		819,924	283,472

**3 APPEALS AND GIFT AID**

Funds raised by appeals over the year also generated related income via Gift Aid.

Appeal	Donations	Gift Aid	Total
	£	£	£
Grant a Green Appeal	500	125	625
Saving Lockdown Spaces	25	-	25
	525	125	650
	525	125	650

<b>4</b>	<b>INCOME FROM OTHER TRADING ACTIVITIES</b>	<b>31.12.22</b>	<b>31.12.21</b>
		£	£
	Sales of publications	5,041	1,055
	Special projects and training	3,640	700
	Trusts, royalties, commission etc.	938	3,788
	Refund of legal costs	-	7,500
		9,619	13,043
		9,619	13,043

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2022**

<b>5</b>	<b>INVESTMENT INCOME</b>	<b>31.12.22</b>	<b>31.12.21</b>
		£	£
	Listed investments	49,319	43,972
	Cash investments	10,125	9,757
		59,444	53,729
		=====	=====
<b>6</b>	<b>OTHER INCOME</b>	<b>31.12.22</b>	<b>31.12.21</b>
		£	£
	Other income	300	-
		=====	=====
	Other income comprises sundry receipts unrelated to the operations of the charity.		
<b>7</b>	<b>STAFF SALARIES</b>	<b>31.12.22</b>	<b>31.12.21</b>
		£	£
	Gross Salaries	215,012	198,344
	Employer's National Insurance Contributions	15,862	14,847
	Employer Pension Contributions	9,911	8,136
	Recruitment Costs	5,592	532
		246,377	221,859
		=====	=====
	Employees with emoluments exceeding the Charity Commission reporting threshold of £60,000: Nil (2021: Nil)		
	The average number of full-time equivalent employees in the year was five (2021: five)		
<b>8</b>	<b>PREMISES COSTS</b>	<b>31.12.22</b>	<b>31.12.21</b>
		£	£
	Rent	7,800	7,800
	Light and Heat	2,109	1,924
	Repairs and Maintenance	1,641	2,974
	Cleaning	1,385	1,276
	Insurance	724	717
	Rates and Water	661	920
	Consumables	226	78
	Other	-	145
		14,546	15,834
		=====	=====
<b>9</b>	<b>ADMINISTRATION COSTS</b>	<b>31.12.22</b>	<b>31.12.21</b>
		£	£
	IT Costs	8,055	8,356
	Postage, Telephone and Stationery	7,910	7,027
	Travel and Subsistence	2,963	1,211
	Depreciation of Computer/Office equipment	2,888	2,584
	Printing and Photocopying	2,690	5,071
	Other Expenses	1,863	4,787
	Professional Indemnity Insurance	1,092	1,092
		27,461	30,128
		=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2022**

<b>10</b>	<b>OTHER COSTS</b>		<b>31.12.22</b>	<b>31.12.21</b>
			<b>£</b>	<b>£</b>
	Legal Costs		42,806	81,736
	Marketing		28,049	32,974
	Commons Registration Project		22,295	32,285
	Subscriptions		8,903	9,264
	Donations and Grants		4,750	3,700
	Legacy mailing to the Law Society		860	1,290
	Conferences and Training		228	-
	Books and Maps		57	59
			<u>107,948</u>	<u>161,308</u>
			=====	=====
<b>11</b>	<b>GOVERNANCE COSTS</b>		<b>31.12.22</b>	<b>31.12.21</b>
			<b>£</b>	<b>£</b>
	Independent examiner's fees (including taxation services)		6,143	6,188
	AGM and trustees		2,115	1,032
	Other professional fees		4,212	614
			<u>12,470</u>	<u>7,834</u>
			=====	=====
<b>12</b>	<b>(LOSSES)/GAINS ON INVESTMENT ASSETS</b>		<b>£</b>	<b>£</b>
	Unrealised (loss)/gain on revaluation of investments		(51,506)	109,115
			=====	=====
<b>13</b>	<b>ANALYSIS OF FUNDS</b>	<b>Opening</b>	<b>Net income/</b>	<b>Closing</b>
		<b>balance</b>	<b>(expenditure)</b>	<b>balance</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<b>Unrestricted funds</b>			
	Strategic reserve fund	1,035,482	-	(125,169)
	Applications reserve fund	435,000	-	-
	General fund	(910)	545,008	155,907
	<b>Restricted funds</b>			
	Candy fund	296,349	(58,090)	(26,899)
	Creech Jones fund	45,847	(108)	(2,445)
	<b>Endowment funds</b>			
	Buxton fund	26,145	(62)	(1,394)
		<u>1,837,913</u>	<u>486,748</u>	<u>-</u>
		=====	=====	=====
				<u>2,324,661</u>
				=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2022**

<b>14</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>Office equipment £</b>	<b>Computer equipment £</b>	<b>Total £</b>
	<b>Cost</b>			
	At 1 January 2022	10,871	44,594	55,465
	Additions	-	1,910	1,910
	Disposals	-	-	-
	At 31 December 2022	10,871	46,504	57,375
		=====	=====	=====
	<b>Depreciation</b>			
	At 1 January 2022	10,272	39,679	49,951
	Charge for the year	296	2,593	2,889
	Disposals	-	-	-
	At 31 December 2022	10,568	42,272	52,840
		=====	=====	=====
	<b>Net book value at 31 December 2022</b>	303	4,232	4,535
		=====	=====	=====
	<b>Net book value at 31 December 2021</b>	599	4,915	5,514
		=====	=====	=====

<b>15</b>	<b>INVESTMENTS</b>	<b>2022 £</b>	<b>2021 £</b>
	<b>AT MARKET VALUE 1 JANUARY</b>	924,711	815,596
	Net investment (losses)/gains	(51,506)	109,115
	<b>AT MARKET VALUE 31 DECEMBER</b>	873,205	924,711
		=====	=====

There were no investment assets outside the UK. The investments are held primarily to provide an investment return for the Charity.

The historical cost of the above investments at 31 December 2022 is £720,349 (2021: £720,349)

<b>16</b>	<b>DEBTORS</b>	<b>2022 £</b>	<b>2021 £</b>
	Accrued income	2,604	102,356
	Professional indemnity insurance prepaid	991	991
		3,595	103,347
		=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2022**

<b>17</b>	<b>FIXED AND SHORT TERM DEPOSITS</b>	<b>31.12.22</b>	<b>31.12.21</b>
		£	£
	CAF Gold Account	727,716	10,853
	Flagstone	262,097	-
	The Charity Bank	90,895	88,618
	Cambridge & Counties Bank	90,801	90,036
	Nationwide Instant Saver	86,658	86,397
	Furness Building Society	85,000	85,000
	Aldermore Bank Bond	79,534	79,132
	Nationwide Instant Saver	50,060	100,027
	Shawbrook Bank	-	85,000
	United Trust Bank	-	90,015
	Allica Bank	-	85,014
		1,472,761	800,092
		=====	=====
<b>18</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.22</b>	<b>31.12.21</b>
		£	£
	Trade creditors	37,750	8,459
	Accruals	4,788	36,684
	Other taxes and social security costs	479	479
		43,017	45,622
		=====	=====

**19 PARLIAMENT PIECE**

The society owns this land in Kenilworth which is leased, under a 99-year lease, to Warwick District Council and managed locally. No value has been placed on this land in these financial statements.

**20 REMUNERATION OF TRUSTEES**

None of the trustees received any remuneration (2021 - nil).

An aggregate of £419 (2021: £0) was reimbursed to three (2021 - two) trustees for expenses incurred in relation to the society's activities, including attending meetings and/or acting as local correspondents.

**THE OPEN SPACES SOCIETY**

England & Wales - Charity number 1144840

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# Accounts

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Charity No. 1144840

The Open Spaces Society

CHARITY COMMISSION  
- 5 MAY 2022  
ACCOUNTS  
RECEIVED

REGISTERED COMPANY NUMBER: 07846516 (ENGLAND AND WALES)  
REGISTERED CHARITY NUMBER: 1144840

**Report of the Trustees and  
Financial Statements**

**for the Year Ended 31 December 2021**

for

**The Open Spaces Society**

Villars Hayward LLP  
Chartered Accountants  
Chartered Tax Advisers  
Registered Auditors  
Boston House  
Henley-on-Thames  
RG9 1DY

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Contents of the Financial Statements**  
**for the Year Ended 31 December 2021**

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**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees**  
**for the Year Ended 31 December 2021**

The Trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, are pleased to present their annual report together with the financial statements of the Charity for the year ended 31 December 2021 and confirm that they comply with the requirements of the Charities Act 2011, the Companies Act 2006, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity Number: 1144840

Registered Company Number: 07846516

Principal and Registered Office: 25A Bell Street, Henley-on-Thames, RG9 2BA

Independent Examiner: Nicholas M Smith, ACA, CTA  
Villars Hayward LLP,  
Boston House, Henley-on-Thames, RG9 1DY

Bankers: Barclays Bank plc  
Mid-Thames Group, PO Box 1, Henley-on-Thames, RG9 2AX

Solicitors: Richard Buxton  
Office A, Dales Brewery, Gwydir Street  
Cambridge  
CB1 2LJ

Mercers  
50 New Street  
Henley-on-Thames  
RG9 2BX

Surveyors: Severage Greaves Limited  
9 St Mary's Street  
Wallingford  
OX10 0EL

***Directors and Trustees***

The directors of the charitable company (the Charity) are the Trustees for the purpose of Charity law and throughout this report are collectively referred to as Trustees.

The Trustees serving during the year and since the year end were as follows:-

Dr P D Wade – Chairman  
G M Bathe – Vice-Chairman  
S Warr (Treasurer)  
C B N Beney  
J Hall  
T-J Sutcliffe  
S Hunt  
S Bain

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The Charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

**Governing Document (continued)**

The charity is the successor to the Commons, Open Spaces and Footpaths Preservation Society (registered charity number 214753), which was established by a trust deed dated 6 December 1963, originally having been founded in 1865. It was registered as a company limited by guarantee on 14 November 2011.

**Recruitment and appointment of Trustees**

Trustees are appointed by the members of the company, in accordance with the memorandum and articles of association.

**Related party disclosures**

No transaction which would need to be disclosed has been notified by any trustee, in relation to the year, nor any balance outstanding from previous years.

**Declarations of interest**

An agenda item for recording these, if any be declared, appears on the agenda for each trustee meeting. The society's insurers require a statement to be minuted at each meeting that the trustees are not aware of anything arising which might lead to a claim on the society's indemnity policy.

**Risk Management**

The society maintains a risk register which is regularly reviewed by trustees with practical precautions being implemented by officers and staff.

**PUBLIC BENEFIT STATEMENT**

Section 4 of the Charities Act 2011 requires the charity trustees to comply with their duty to have due regard to public benefit guidance published by the Charity Commission in exercising their powers or duties.

The trustees are mindful of this obligation and have been referring to the guidance when reviewing their aims and objectives and in planning their future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

***Summary of the charity's objects and strategy for achieving them***

The objects of the society are campaigning to create and conserve common land, village greens, open spaces and rights of public access in town and country, in England and Wales. These objects are furthered both locally and nationally. The society is building up a network of local correspondents who can make site visits where problems arise and submit appropriate representations regarding, for example, proposed changes to the public-path network. The society also secures the registering of new village greens, resists encroachments on common land, and defends common land and greens against deregistration.

At a national level the society's unique expertise is its accumulated knowledge in the complicated case law and common law that apply to common land and its user rights. Bodies such as the Department for the Environment, Food and Rural Affairs (Defra), the Welsh government, the National Trust, Natural England and Natural Resources Wales acknowledge the society's primacy in this area. The society is a mandatory consultee for applications for works on common land and for changes to public rights of way.

We are grateful to the following trusts and funds for donations and grants:  
Dennis Curry's Charitable Trust and the Gatliff Trust.

The society also endeavours to improve the law for the benefit of the public. By challenging unacceptable proposals—through the courts if necessary—and more generally by seeking media attention and lobbying parliament and local authorities, it protects places of beauty and interest, and achieves better public access throughout England and Wales.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2021**

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT (continued)**

***Summary of main achievements during the year***

The main achievements during the year are listed below under headings which reflect the four main objects in our constitution.

**1. To protect commons, greens and other open spaces**

In this unprecedented year the society has helped with more cases than ever, as people discovered and valued it was another strange year of restricted movement due to the pandemic. The society helped with more cases than ever as people continued to discover and value their local paths and open spaces during the lockdowns. We responded to calls from members for advice on protection and management of at least 186 commons, 93 registered greens and 317 other open spaces. Many more cases and disputes came to us from consultations from official bodies, or were dealt with by our local correspondents.

With our support, our member Downs for People settled out of court its judicial review of a decision by the Downs Committee comprising representatives of Bristol's Society of Merchant Venturers and City Council to allow continued parking on Durdham Downs by Bristol Zoo. The settlement will bring such parking to an end. We celebrated with a picnic on the downs in the summer.

Our re-registration officer, Frances Kerner, funded by the generous legacy from Jack Candy, continued her work on applications in Cumbria and North Yorkshire. She also pursued and defended applications we had already submitted in other English counties before their cut-off on 31 December 2020. She was assisted by Landman Consultants in archival research which could not be undertaken during 2020 because of the pandemic. The results of this research are being used to supplement evidence in support of applications made before 31 December 2020. During the year she oversaw four applications made by Landman, and one area of land (part of Brisco Common in Cumbria) was added to the register in 2021 thanks to our work.

The court of appeal rejected the plan by Blackbushe Airport Ltd to deregister part of Yateley Common in Hampshire. We actively supported the defendant, Hampshire County Council in court, as we did in the High Court. The airport has sought leave to appeal to the supreme court.

We challenged with a pre-action protocol letter the decision of North Yorkshire County Council to deregister common land on Richmond racecourse. The council has conceded. At the year's end we awaited the court's consent order so that we could publicise this success.

We persuaded the Planning Inspectorate to hold a public inquiry into the controversial application by Pegasus Group (developer) to deregister part of Woodcock village green at Borehamwood in Hertfordshire, and to offer inferior land in exchange.

Applicants for works on, or exchange of, common land notified us of 70 cases. We raised objections to 27 of them.

Of the 68 statutory applications for works which were determined during the year, 41 were granted with no objection from us, and 17 were granted despite our objection. These included fencing on Burn Field village green in Northumberland; Coniston Fell in Cumbria, Quantock Common in Somerset, and St Catherine's Hill in Surrey; access tracks on Baulking Common in Oxfordshire, and Kempsey Common in Worcestershire; and the exchange of part of Gelligaer Common in Merthyr Tydfil for a reservoir.

We were sorry to lose the battle against the exchange of common land in Durham City, for the development of the new county hall. We fought this at a public inquiry at which we were represented by Alan Kind.

Four applications were rejected or withdrawn following our advice. These were an access road across Chesham Bois Common in Buckinghamshire; putt in the park on Clapham Common in the London Borough of Lambeth; and fencing on Blackheath Common, Surrey, and on Rhos Gelli Gron Common in Ceredigion.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2021**

**1. To protect commons, greens and other open spaces (continued)**

Our case officers developed training packages on commons and greens which they presented to both the Buckinghamshire and Yorkshire Associations of Local Councils.

Our general secretary and case officers continued to serve on Defra's National Common Land Stakeholder Group, the Wales Commons Act advisory group, and various Wildlife and Countryside Link working parties, and attended meetings of the Campaign for National Parks.

**2. To protect and enhance public rights of way and public access**

The Henley office dealt with 410 requests for advice on paths, and our local correspondents pursued many others. We were delighted to welcome Helen Clayton to the newly-created post of case officer (rights of way).

With the 2026 deadline for historic-path applications looming, we were frustrated at the inaction by Defra to enable the Deregulation Act 2015 to be brought into effect, and its failure to address the many outstanding issues.

Our local correspondents defended paths with considerable success. For example, John Hall saved two pieces of highway from being stopped up in Coventry. Jay Kynch helped to persuade the council to reopen a blocked path at Miskin in Rhondda Cynon Taf. Chris Smith made 13 applications for the addition of paths to the definitive map, mostly in West Sussex. Barry Thomas tackled the National Trust over blocked paths on its Calke Abbey estate in Derbyshire. A one-mile restricted byway was added to Norfolk's definitive map, between North Walsham and Mundesley, thanks to an application by Ian Witham.

Our judicial review of the confirmation of a diversion order at Rollright in Oxfordshire was heard in the court of appeal in February 2021. We lost but have sought leave to appeal to the supreme court. The consent order was sealed in January for our successful challenge to the Department of Transport's order to stop up public highway at Knowle Green, which had been opposed by our Solihull correspondent Richard Lloyd. We settled out of court.

Thanks to our intervention, Oyster Wharf in Swansea was saved from stopping up.

Kate Ashbrook, Hugh Craddock and Beverley Penney continued to be members of three expert panels to advise the Welsh government on its access reform programme. The government's response is awaited.

We strongly criticised the Westminster government's failure to include payments for access in the new environmental land management schemes. In Wales, the news was better but we remain concerned that, although access will be funded, there is as yet no prospect of enforcement through cross-compliance measures.

Our general secretary spoke at the 125th anniversary celebration of the trespass on Winter Hill, Bolton. We also celebrated the 150th anniversaries of the Hampstead Heath and Wandsworth Common acts—we played a part in the introduction of both.

**3. To secure the creation of new public paths and open spaces**

We launched our Grant a Green campaign, by which we encouraged local authorities voluntarily to register their land as town or village green, thereby giving local people rights of recreation there and protecting it from development. We also encouraged developers voluntarily to register land in mitigation for development. We ensured that registration of greens was included in the manifesto for the new Mayor of London, drawn up by a coalition led by Campaign to Protect Rural England's London branch.

Our local correspondent, Ian Witham, won a new green at Swaffham in Norfolk after he objected to a path diversion in relation to a development. In exchange for his withdrawal, the developer, BDW, offered the new green and an increased width for the diverted path: a good deal.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2021**

**3. To secure the creation of new public paths and open spaces (continued)**

We advised more than 118 members and other inquirers about claiming greens. We were pleased that, following a supreme court judgment, Allen's Quay at Mistley in Essex was registered as a town green, but we expressed concern about the implications of the judgment for the protection of greens more generally, in that it is now possible that the Victorian protective legislation might not outlaw detrimental activities which were carried out before registration. In September, our general secretary cut the ribbon to open the Nottingham Town Trail.

**4. To protect the beauty of the countryside**

We continued to work with other national organisations to press the government to implement the 2019 recommendations of the Glover Review on designated landscapes in England. We joined a meeting of the Alliance for Welsh Designated Landscapes. Our general secretary spoke at the national park societies' conference. Our case officer Nicola Hodgson continued to serve on the planning coalition, convened by the Campaign to Protect Rural England. While we were relieved that the Westminster government appears to be backtracking from its 2020 damaging proposals for planning legislation, we remain ready to respond to whatever is forthcoming.

**ORGANISATIONAL MANAGEMENT**

We now have 41 local correspondents. In 2021 we appointed Gerald Davies (part of Ceredigion and Northamptonshire), David Howerski (south Herefordshire), Stephen Hill (Kirklees), and Nicholas Whitsun-Jones (Teignbridge, Devon). Nicholas then resigned due to moving house but will rejoin us in time. Gordon Sencicle, who has diligently covered the Isle of Thanet in Kent, retired after 11 years' service. We appointed Nicola Harper as our local correspondent for commons in Dorset, Hampshire, Surrey. Our appointee on the National Trust council, Graham Bathe, stood down for health and family reasons, and we selected Tara-Jane Sutcliffe in his place.

We began a mid-term review of our strategic plan, and gathered information to assist us. We undertook a survey of our members and were delighted by the large response and helpful comments. Trustees and staff held a workshop to discuss the plan, our first face-to-face meeting in nearly two years.

We carried out a thorough revision of our investment policy. This covered the split of our investments between cash and securities and how our investments should be diversified, and their performance monitored. The new policy has been approved by the trustees but some aspects, such as re-balancing our investments, will be implemented gradually.

Once again, we could not hold a physical annual general meeting, and 33 members attended our video conference. Voting was undertaken online, with 71 votes cast. Stuart Bain, Chris Beney, John Hall, and Simon Hunt were elected, or re-elected, to the board of trustees. Following the meeting, Katrina Navickas, our fellow at the Museum of English Rural Life, gave a talk about our collection at the museum and her work on our lantern-slide collection, identifying many of the locations.

In September we held a further general meeting online to approve the amendment of our articles of association. These provide for online general meetings beyond the Charity Commission's dispensation for the pandemic (which expired on 30 September), and tidied up some anomalies.

We issued 46 press releases and published three editions of our magazine Open Space. Staff and local correspondents were interviewed at least four times on the radio and once on television, and participated in two podcasts. We continued to improve our website, updating and expanding our information sheets. We displayed our lantern-slide collection on our website.

We were delighted that 11-year-old Patricia Wittbom chose the society as the beneficiary of sponsorship money for her 21-mile hike on the Gritstone Trail in Cheshire. She raised more than £1,500 for us: an impressive result.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2021**

**ORGANISATIONAL MANAGEMENT (Continued)**

On 31 December, membership stood at 2,306, a net increase of 136. This number is comprised of 1,685 individuals, and 621 organisations and local authorities. We welcomed 319 new members and 58 members who had lapsed and rejoined; 16 members died during the year and a further 225 lapsed. We mourned the deaths of two of our vice-presidents: Tony (Lord) Greaves, and Ronald Smith.

At the end of the year our office assistant, Christine Hunter, left us after more than eight years' service. Our dedicated staff, Kate Ashbrook, Helen Clayton, Hugh Craddock, Nichola Finan, Sarah Hacking, Lucie Henwood, Nicola Hodgson, and Frances Kerner have had another busy year. We thank them warmly for their commitment and success in furthering the work of the society.

**FINANCIAL REVIEW**

**Financial operations**

In 2021 the society's income from investments and appeals recovered a little from 2020 levels, but remains lower than that achieved in 2018 and 2019. This is because, again, we only conducted one appeal and corporate dividends have not recovered to previous levels. Membership subscriptions continue to increase, with member numbers rising through the year. Legacies continue to form an important part of our income, contributing £148,716 (2020 - £192,588). This year we also received a substantial donation of £100,000 from the Dennis Curry Charitable Trust, which made a final distribution of its capital.

<b>Legacies recognised in 2021</b> Francis Ashcroft, A. Bringham, Francis Culshaw, John Emery, Freda Marie Jones, Robert Steel, Hazel Thorpe, Michael Warburg, Sue Woodman, Richard Wyld
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The Candy Fund has again been used to pay for the work on re-registration of commons, and this expenditure is shown in the Restricted funds column of the Statement of Financial Activities. We continued to work on applications made prior to the 2020 deadline and also launched a challenge in pioneer areas. The peak of the work has now passed, and project costs reduced to £66,886 (2020 - £102,304).

Spending on legal costs increased in 2021 to £81,736 (2020 - £61,443) arising mostly from continuing our challenges at Yateley Common and Great Rollright. It also reflects the financial support we provided to members through the legal fund. We received a refund of the contribution we made in 2020 towards the costs of the judicial review at Durdham Downs in Bristol when the case was settled.

The reduction in spending on re-registration of commons and the increase in legacies and donations were the main contributors to the fall in the annual deficit (before investment gains and losses) to £6,872 (2020 - £96,520).

Financial markets recovered some of their confidence in late 2021 leading to an increase in the value of investments of £109,115 (2020 decreased £171,204) in the year. These gains cancelled out the operational deficit taking the surplus for the year to £102,243 (2020 - £267,726 deficit).

**RESERVES POLICY**

Strategic reserve fund: the society's recurring revenue is not sufficient to meet all running costs so it is the policy of the trustees to maintain a strategic reserve fund sufficient to cover the expected net outgoings of the society for 48 months. A thorough review of our budget for 2022 led us to reduce our expected investment income and appeals income but increase our anticipated costs. Accordingly, we have increased the value of the strategic reserve fund by £307,635 to £1,035,482 at 31 December 2021. The fund is invested for the benefit of the society but remains available to the trustees to transfer back to the general fund in case of need.

The Applications reserve fund, set up in 2019, is unchanged at £435,000.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Report of the Trustees (continued)**  
**for the Year Ended 31 December 2021**

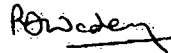
**CONCLUSION**

The second year of the coronavirus pandemic showed increased demand for open spaces, rights of way and access to green spaces. The Open Spaces Society has continued to work hard, and punch well above our weight, in challenging those who would remove or deny the public's rights, in seeking to restore rights and generally to support all who enjoy or wish to enjoy commons, greens, rights of way and open spaces.

The volume of activity has continued to increase and we were pleased to take on additional staff this year. The successes seen in the courts, in inquiries, and in helping supporters to argue their own cases have been particularly rewarding. We remain in a good financial position to continue this work in the years to come.

I thank, once again, our dedicated staff, local correspondents and members, and all who have helped in support of the society and its activities. I commend this report to our members.

**ON BEHALF OF THE BOARD:**



.....  
Dr P D Wadey – Chairman, on behalf of the Trustees

Date: 21 April 2022

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Independent Examiner's Report to the Trustees of**  
**The Open Spaces Society**

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 December 2021 set out on pages nine to sixteen.

**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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements 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 financial statements 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 report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 financial statements do not accord with those accounting records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements 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 financial statements to be reached.

*Nicholas Smith ACA, CTA*

Nicholas M Smith ACA, CTA  
Villars Hayward LLP  
Chartered Accountants,  
Statutory Auditors and  
Chartered Tax Advisers  
Boston House  
Henley-on-Thames  
RG9 1DY

Date: 26 April 2022

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**For the Year Ended 31 December 2021**

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments from:</b>						
Donations (inc. Gift Aid) and legacies	2	283,472	-	-	283,472	220,343
Charitable activities						
Subscriptions		79,114	-	-	79,114	76,234
Appeals	3	15,888	-	-	15,888	15,195
Other trading activities						
Sale of publications, Trusts, Royalties etc.	4	13,043	-	-	13,043	6,151
Investments	5	26,323	26,163	1,243	53,729	50,243
Other income	6	-	-	-	-	8
<b>Total</b>		<u>417,840</u> =====	<u>26,163</u> =====	<u>1,243</u> =====	<u>445,246</u> =====	<u>368,174</u> =====
<b>Expenditure on:</b>						
Raising funds						
Other publications costs		254	-	-	254	95
Charitable activities						
Staff salaries	7	191,308	30,551	-	221,859	214,153
Premises costs	8	15,834	-	-	15,834	18,898
Administration costs	9	30,128	-	-	30,128	29,383
Local correspondents		127	-	-	127	160
Open Space and website		14,774	-	-	14,774	13,379
Other costs	10	124,973	36,335	-	161,308	181,221
Governance costs	11	7,834	-	-	7,834	7,405
<b>Total</b>		<u>385,232</u> =====	<u>66,886</u> =====	<u>-</u> =====	<u>452,118</u> =====	<u>464,694</u> =====
Gain/(Loss) on investment assets	12	41,108	64,922	3,085	109,115	(171,204)
<b>Net income / (expenditure)</b>		<u>73,716</u>	<u>24,199</u>	<u>4,328</u>	<u>102,243</u>	<u>(267,724)</u>
<b>Transfers between funds</b>		<u>27,405</u>	<u>(26,162)</u>	<u>(1,243)</u>	<u>-</u>	<u>-</u>
		101,121	(1,963)	3,085	102,243	(267,724)
<b>Reconciliation of funds:</b>						
Total funds brought forward		1,368,451	344,159	23,060	1,735,670	2,003,394
<b>Total funds carried forward</b>	13	<u>1,469,572</u> =====	<u>342,196</u> =====	<u>26,145</u> =====	<u>1,837,913</u> =====	<u>1,735,670</u> =====

**The Open Spaces Society**  
(Registered Company Number: 07846516)

**Balance Sheet**  
**as at 31 December 2021**

	Note	31.12.21	31.12.20
<b>Fixed Assets:</b>		£	£
Tangible fixed assets	14	5,514	7,069
Investments	15	924,711	815,596
<b>Total fixed assets</b>		<u>930,225</u>	<u>822,665</u>
<b>Current Assets:</b>			
Debtors	16	103,347	1,992
Fixed and short term deposits	17	800,092	920,446
Cash at bank and in hand		49,871	23,541
<b>Total current assets</b>		<u>953,310</u>	<u>945,979</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	18	(45,622)	(32,974)
<b>Net current assets/(liabilities)</b>		<u>907,688</u>	<u>913,005</u>
<b>Total net assets</b>		<u>1,837,913</u>	<u>1,735,670</u>
<b>The funds of the charity:</b>			
Endowment funds:			
<i>Buxton fund</i>		26,145	23,060
Restricted funds:			
<i>Crech Jones fund</i>		45,847	40,437
<i>Candy fund</i>		296,349	303,722
Unrestricted funds:			
<i>General fund</i>		(910)	205,604
<i>Strategic reserve fund</i>		1,035,482	727,847
<i>Applications reserve fund</i>		435,000	435,000
<b>Total charity funds</b>		<u>1,837,913</u>	<u>1,735,670</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

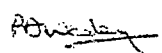
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

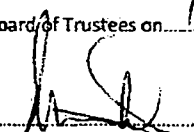
The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

These financial statements were approved by the Board of Trustees on 14th April 2022 and were signed on its behalf by:

  
.....  
Dr P D Wadey - Chairman

  
.....  
S M Warr - Treasurer  
Page 10

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements**  
**For the Year Ended 31 December 2021**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation for uncertainty in the preparation of the financial statements are as follows:

**(a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) and the Companies Act 2006.

The Open Spaces Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Income recognition policies**

Items of income are recognised and included in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable, and
- the amount can be measured reliably.

**Legacies**

For legacies, entitlement is taken as the earliest of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

**Other voluntary income**

Voluntary income received by way of subscription, donations and appeals is included in the financial statements when receivable and the amount can be measured reliably by the charity.

**Donated services**

The value of services provided by volunteers has not been included in these financial statements.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(c) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on Charitable activities comprise 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 include those costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2021**

**1 ACCOUNTING POLICIES (continued)**

**(d) Fixed Assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Depreciation is provided so as to write off the asset over four years.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

**(e) Fund Accounting**

**General fund** - This is an unrestricted fund which is to be invested for the benefit of the society but remains available to the trustees to be used for the objects of the society or for making allocations to the Strategic Reserve fund.

**Strategic Reserve fund** - This is an unrestricted fund derived from allocations from the General fund. It is the policy of the trustees to keep 48 months' reserve in this fund, so that it should hold sufficient to cover the society's following 48 months' net outgoings, and to allow for an orderly closure of the society thereafter, should this become necessary. In line with this policy, the fund stood at £1,035,482 at 31 December 2021. This fund is to be invested for the benefit of the society but remains available to the trustees to transfer back to the General fund in case of need.

**Applications Reserve Fund** - This is an unrestricted fund derived from allocations from the General Fund. The funds within this reserve are to be used to see through to completion applications to register rights of way or common land where the application has been made in the name of the Society. Some applications are determined quickly and without significant cost, but for some there may be many years between an application being made and its conclusion. The Trustees consider that it is appropriate to hold a reserve for this purpose so that protracted applications can be supported.

**Creech Jones fund** - The income from this restricted fund may be used for the objects of the society that would not normally be met from the General fund.

**Candy fund** - This is a restricted fund to be used only for the general charitable purposes of the Open Spaces Society. It is not to be used for administrative expenses.

**Buxton fund** - The income from this fund is transferred to the Society's General fund.

<b>2</b>	<b>DONATIONS (INC. GIFT AID) AND LEGACIES</b>	<b>31.12.21</b>	<b>31.12.20</b>
		£	£
	Donations	115,386	9,530
	Legacies	148,716	192,588
	Gift Aid	19,370	18,225
		283,472	220,343
		=====	=====

**3 APPEALS AND GIFT AID**

Funds raised by appeals over the year also generated related income via Gift Aid.

<b>Appeal</b>	<b>Donations</b>	<b>Gift Aid</b>	<b>Total</b>
	£	£	£
Legal Fund for defending commons, green spaces and paths	445	104	549
Saving Lockdown Spaces	4,661	460	5,121
Lord Greaves Memorial Fund	425	74	499
Grant a Green Appeal	10,357	1,987	12,344
	15,888	2,624	18,512
	=====	=====	=====

<b>4</b>	<b>INCOME FROM OTHER TRADING ACTIVITIES</b>	<b>31.12.21</b>	<b>31.12.20</b>
		£	£
	Sales of publications	1,055	1,455
	Special projects and training	700	-
	Refund of legal costs	7,500	-
	Trusts, royalties, commission etc.	3,788	4,696
		13,043	6,151
		=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2021**

<b>5</b>	<b>INVESTMENT INCOME</b>	<b>31.12.21</b>	<b>31.12.20</b>
		<b>£</b>	<b>£</b>
	Listed investments	43,972	39,812
	Cash investments	9,757	10,431
		<u>53,729</u>	<u>50,243</u>
		=====	=====
<b>6</b>	<b>OTHER INCOME</b>	<b>31.12.21</b>	<b>31.12.20</b>
		<b>£</b>	<b>£</b>
	Other income	-	8
		-----	-----
	Other income comprises sundry receipts unrelated to the operations of the charity.		
<b>7</b>	<b>STAFF SALARIES</b>	<b>31.12.21</b>	<b>31.12.20</b>
		<b>£</b>	<b>£</b>
	Gross salaries	198,344	184,980
	Temporary staff salaries	-	1,840
	Employer's National Insurance contributions	14,847	12,199
	Employer pension contributions	8,136	7,928
	Recruitment costs	532	7,206
		<u>221,859</u>	<u>214,153</u>
		=====	=====
	Employees with emoluments exceeding the Charity Commission reporting threshold of £60,000: Nil (2020: Nil)		
	The average number of full-time equivalent employees in the year was five (2020: five)		
<b>8</b>	<b>PREMISES COSTS</b>	<b>31.12.21</b>	<b>31.12.20</b>
		<b>£</b>	<b>£</b>
	Rent	7,800	7,800
	Light and heat	1,924	1,268
	Other	145	628
	Cleaning	1,276	1,481
	Repairs and maintenance	2,974	6,023
	Insurance	717	694
	Rates and water	920	902
	Consumables	78	102
		<u>15,834</u>	<u>18,898</u>
		=====	=====
<b>9</b>	<b>ADMINISTRATION COSTS</b>	<b>31.12.21</b>	<b>31.12.20</b>
		<b>£</b>	<b>£</b>
	Postage, telephone and stationery	7,027	8,241
	IT costs	8,356	9,165
	Travel and subsistence	1,211	1,985
	Printing and photocopying	5,071	3,690
	Costs of appeals for funding	-	2,097
	Depreciation of computer equipment	2,584	1,909
	Other expenses	4,787	1,205
	Professional indemnity insurance	1,092	1,091
		<u>30,128</u>	<u>29,383</u>
		=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2021**

<b>10</b>	<b>OTHER COSTS</b>	<b>31.12.21</b>	<b>31.12.20</b>		
		£	£		
	Marketing	32,974	35,608		
	Legal Costs	81,736	61,443		
	Subscriptions	9,264	10,822		
	Conferences and training	-	528		
	Donations and Grants	3,700	-		
	Legacy mailing to the Law Society	1,290	800		
	Books and maps	59	16		
	Commons Registration Project	32,285	72,004		
		161,308	181,221		
		=====	=====		
<b>11</b>	<b>GOVERNANCE COSTS</b>	<b>31.12.21</b>	<b>31.12.20</b>		
		£	£		
	Independent examiner's fees (including taxation services)	6,188	5,634		
	AGM and trustees	1,032	918		
	Other professional fees	614	853		
		7,834	7,405		
		=====	=====		
<b>12</b>	<b>GAINS/(LOSSES) ON INVESTMENT ASSETS</b>	<b>£</b>	<b>£</b>		
	Unrealised gain/(loss) on revaluation of investments	109,115	(171,204)		
		=====	=====		
<b>13</b>	<b>ANALYSIS OF FUNDS</b>	<b>Opening balance</b>	<b>Net income/ (expenditure)</b>	<b>Transfers</b>	<b>Closing balance</b>
		£	£	£	£
	<b>Unrestricted funds</b>				
	General fund	205,604	73,716	(280,230)	(910)
	Strategic reserve fund	727,847	-	307,635	1,035,482
	Applications reserve fund	435,000	-	-	435,000
	<b>Restricted funds</b>				
	Creech Jones fund	40,437	7,590	(2,180)	45,847
	Candy fund	303,722	16,609	(23,982)	296,349
	<b>Endowment funds</b>				
	Buxton fund	23,060	4,328	(1,243)	26,145
		1,735,670	102,243	-	1,837,913
		=====	=====	=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2021**

14	TANGIBLE FIXED ASSETS	Office equipment £	Computer equipment £	Total £
	<b>Cost</b>			
	At 1 January 2021	10,871	43,564	54,435
	Additions	-	1,030	1,030
	Disposals	-	-	-
	At 31 December 2021	10,871	44,594	55,465
		=====	=====	=====
	<b>Depreciation</b>			
	At 1 January 2021	9,976	37,390	47,366
	Charge for the year	296	2,289	2,585
	Disposals	-	-	-
	At 31 December 2021	10,272	39,679	49,951
		=====	=====	=====
	<b>Net book value at 31 December 2021</b>	599	4,915	5,514
		=====	=====	=====
	<b>Net book value at 31 December 2020</b>	895	6,174	7,069
		=====	=====	=====

15	INVESTMENTS	2021 £	2020 £
	<b>AT MARKET VALUE 1 JANUARY</b>	815,596	986,800
	Net investment gains/(losses)	109,115	(171,204)
	<b>AT MARKET VALUE 31 DECEMBER</b>	924,711	815,596
		=====	=====

There were no investment assets outside the UK. The investments are held primarily to provide an investment return for the Charity.

The historical cost of the above investments at 31 December 2021 is £720,349 (2020: £720,349)

16	DEBTORS	2021 £	2020 £
	Accrued income	102,356	1,001
	Professional indemnity insurance prepaid	991	991
		103,347	1,992
		=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2021**

<b>17</b>	<b>FIXED AND SHORT TERM DEPOSITS</b>	<b>31.12.21</b>	<b>31.12.20</b>
		£	£
	Aldermore Bank Bond	79,132	78,543
	Hampshire Trust Bank	-	85,000
	Cambridge & Counties Bank	90,036	89,152
	The Charity Bank	88,618	86,800
	Shawbrook Bank	85,000	85,000
	Nationwide Instant Saver	86,397	86,052
	United Trust Bank	90,015	89,035
	CAF Gold Account	10,853	50,850
	Nationwide Instant Saver	100,027	15,000
	Hodge Bank	-	85,000
	Furness Building Society	85,000	85,000
	Allica Bank	85,014	85,014
		800,092	920,446
		=====	=====
<b>18</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.21</b>	<b>31.12.20</b>
		£	£
	Trade creditors	8,459	14,220
	Accruals	36,684	13,912
	Other taxes and social security costs	479	4,842
		45,622	32,974
		=====	=====

**19 PARLIAMENT PIECE**

The society owns this land in Kenilworth which is leased, under a 99-year lease, to Warwick District Council and managed locally. No value has been placed on this land in these financial statements.

**20 REMUNERATION OF TRUSTEES**

None of the trustees received any remuneration (2020 - nil).

An aggregate of £116 (2020: £367) was reimbursed to two (2020 - four) trustees for expenses incurred in relation to the society's activities, including attending meetings and/or acting as local correspondents.

**THE OPEN SPACES SOCIETY**

England & Wales - Charity number 1144840

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# Accounts

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## **Annual Report and Accounts 2020**

**25a Bell Street, Henley-on-Thames RG9 2BA**

**Email: [hq@oss.org.uk](mailto:hq@oss.org.uk)**

**Website: [www.oss.org.uk](http://www.oss.org.uk)**

**Charity no 1144840**

**Registered in England and Wales, limited company no 7846516**

**THE OPEN SPACES SOCIETY**  
**Vice-presidents, officers, other trustees and staff**  
**31 December 2020**

<i>Vice-presidents</i>	David (Lord) Clark Mike Clarke Paul Clayden Roger de Freitas	Tony (Lord) Greaves Richard Mabey Ronald Smith
------------------------	---	--

<i>Chairman</i>	Chris Beney (F,G,L) (to July 2020) Phil Wadey (G,L) (from July 2020)
<i>Vice-chairman</i>	Phil Wadey (to Jul 2020) Graham Bathe (F,G) (from Jul 2020)
<i>Treasurer</i>	Steve Warr (F,G,L)
<i>Other trustees</i>	Stuart Bain (F) Simon Hunt (L) John Hall (L) Chris Meewezen (L) (to Nov 2020) Tara-Jane Sutcliffe (F) (from July 2020)

F = member finance committee  
G = member general purposes committee  
L = member legal committee

**Staff**

<i>General secretary</i>	Kate Ashbrook
<i>Case officers</i>	Hugh Craddock Nicola Hodgson
<i>Commons re-registration officer</i>	Frances Kerner
<i>Financial administrator and company secretary</i>	Lucie Henwood
<i>Office manager</i>	Ellen Froggatt (to Sep 2020) Sarah Hacking (from Sep 2020)
<i>Office assistant</i>	Christine Hunter
<i>Digital marketing and content manager</i>	Nichola Finan

**Bank:**

Barclays Bank plc, Mid Thames Group, PO Box 1, Henley-on-Thames RG9 2AX

**Solicitors:**

Mercers, 50 New Street, Henley-on-Thames RG9 2BX.  
Richard Buxton, Office A, Dale's Brewery, Gwydir St, Cambridge CB1 2LJ

# Open Spaces Society

## Trustees' report for 2020

### Highlights of 2020

During the year we

- helped our members protect 1,084 commons, greens, open spaces and paths under threat of loss—an unprecedented number, no doubt due to the pandemic
- maintained and provided advice to a network of 39 local correspondents capable of acting in the protection of many more open spaces and paths
- increased our membership by 131 to a total of 2,142
- submitted applications to register 58 lost commons in the English pioneer areas (bringing our total number of applications to 78)
- published charters for protecting and creating open spaces in England and Wales
- were involved in three court cases to protect commons and paths
- assisted members with queries about the registration of 90 greens
- adapted our ways of working to address the restrictions arising from Covid-19.

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## Reference and administrative information

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### Registered charity name and number

The Open Spaces Society, registered number 1144840.

### Registered company name and number

The Open Spaces Society, registered number 7846516.

### Principal and registered office

25a Bell Street, Henley-on-Thames RG9 2BA

### Names of trustees, advisers and staff

The trustees are listed above, together with details of advisers and the names of the staff.

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## Structure, governance and management

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### Governing document

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is the successor to the Commons, Open Spaces and Footpaths Preservation Society (registered charity number 214753), which was established by a trust deed dated 6 December 1963, originally having been founded in 1865. It was registered as a company limited by guarantee on 14 November 2011.

### Recruitment and appointment of trustees

Trustees are appointed by the members of the company, in accordance with the memorandum and articles of association.

### Related party disclosures

No transaction which would need to be disclosed has been notified by any trustee, in relation to the year, nor any balance outstanding from previous years.

### Declarations of interest

An agenda item for recording these, if any be declared, appears on the agenda for each trustee meeting. The society's insurers require a statement to be minuted at each meeting that the trustees are not aware of anything arising which might lead to a claim on the society's indemnity policy.

### Risk management statement

The society maintains a risk register which is regularly reviewed by trustees with practical precautions being implemented by officers and staff.

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## Public benefit statement

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Section 4 of the Charities Act 2011 requires the charity trustees to comply with their duty to have due regard to public benefit guidance published by the Charity Commission in exercising their powers or duties.

The trustees are mindful of this obligation and have been referring to the guidance when reviewing their aims and objectives and in planning their future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

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## Objectives and activities for the public benefit

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### Summary of the charity's objects and strategy for achieving them

The objects of the society are campaigning to create and conserve common land, village greens, open spaces and rights of public access in town and country, in England and Wales. These objects are furthered both locally and nationally. The society is

building up a network of local correspondents who can make site visits where problems arise and submit appropriate representations regarding, for example, proposed changes to the public-path network. The society also secures the registering of new village greens and resists encroachments on common land.

At a national level the society's unique expertise is its accumulated knowledge in the complicated case law and common law that apply to common land and its user rights. Bodies such as the Department for Environment, Food and Rural Affairs (Defra), the Welsh Government, the National Trust, Natural England and Natural Resources Wales acknowledge the society's primacy in this area. The society is a statutory consultee for applications for works on common land and for changes to public rights of way.

**We are grateful to the following trusts and funds for donations and grants:** Dennis Curry Charitable Trust, Moodie Charitable Trust, Mitchell Trust, Millennium Oak Trust.

It also endeavours to improve the law for the benefit of the public. By challenging unacceptable proposals—through the courts if necessary—and more generally by seeking media attention and lobbying parliament and local authorities, it protects places of beauty and interest and achieves better public access throughout England and Wales.

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## **Achievements and performance, delivery of public benefit**

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### **Summary of main achievements during the year**

The main achievements during the year are listed below under headings which reflect the four main objects in our constitution.

#### **1. To protect commons, greens and other open spaces**

In this unprecedented year the society has helped with more cases than ever, as people discovered and valued their local paths and open spaces during the lockdowns. We responded to calls from members for advice on protection and management of at least 116 commons, 67 registered greens and 289 other open spaces. Many more cases and disputes came to us from consultations from official bodies, or were dealt with by our local correspondents.

During the summer we published our charters for open spaces in England and Wales, calling on government and local authorities to protect and create safe, good-quality open spaces close to people's homes, and to rectify the inequality in open space provision. Our autumn appeal to members to support this work raised a magnificent £11,513.

We responded robustly to the government's white paper on the future of English planning, arguing that it will lead to loss of open space and democracy.

This year we had project officer Frances Kerner working on the re-registration of commons, together with Landman consultants, funded by the generous legacy from

Jack Candy. Towards the end of the year, we increased our capacity by another two from Landman in order to meet the deadline of 31 December for the first seven pioneer areas (Blackburn with Darwen, Cornwall, Devon, Herefordshire, Hertfordshire, Kent and Lancashire). We hoped to persuade the environment minister John Gardiner to extend the deadline since record offices were closed and site inspections curtailed due to the pandemic, but he refused to do so. Nevertheless, we made 58 applications for lost land (with those made in 2018 and 2019 this brought our total to 78). During the year eight commons were added to the register in consequence of earlier applications, in Cornwall and Hertfordshire, but it is a slow process and it will be some time before the 2020 applications are considered by the authorities.

We intervened in high court action by Hampshire County Council regarding a plan by Blackbushe Airport Ltd to deregister part of Yateley Common in Hampshire; the case turns on the interpretation of ‘curtilage’. The council won, but the airport has appealed and the case will be heard in the court of appeal in 2021, with the society again supporting the council.

We supported our member, Downs for People, in its judicial review of a decision by the Downs Committee of Bristol’s Society of Merchant Venturers to allow continued parking on Durdham Downs by Bristol Zoo.

Applicants for works on, or exchange of, common land notified us of 72 cases. We raised objections to 30 of them.

Of the 55 statutory applications for works which were determined during the year, 21 were granted despite our objection. These included fencing on Crosby Ravensworth Common in Cumbria and Ugthorpe Common in North Yorkshire, and a football ground on Chippenham Mead village green in Monmouth.

Nine applications were rejected or withdrawn following our advice. Among others were the deregistration of part of Adversane village green in West Sussex with no exchange land offered; fencing on Warton Common in Lancashire in relation to the England Coast Path; and two similar applications, each subsequently withdrawn, to deregister part of Clyne Common near Swansea, providing inadequate exchange-land. The last inspired us to urge the environment minister, Leslie Griffiths, to introduce a fee for applications to deregister and exchange common land and village greens, but she declined to do so.

Our case officers remained active on Defra’s National Common Land Stakeholder Group, various Wildlife and Countryside Link working parties, and a planning group convened by the Campaign to Protect Rural England.

## **2. To protect and enhance public rights of way and public access**

The Henley office dealt with 472 requests for advice on paths and our local correspondents pursued many others. During lockdown we received a number of complaints about paths which had been obstructed or made unwelcoming with the excuse of Covid-19, and we followed these up with the authorities.

With the 2026 deadline for historic-path applications looming, we were frustrated that Defra called only one meeting of the stakeholder working group on unrecorded ways

(it had not met for two years) and little if any progress has been made to enable the Deregulation Act 2015 to be brought into effect.

Our local correspondents defended paths with considerable success. For example, Chris Meewezen helped to prevent the deletion of a path in the Todd valley near Kettlethulme in Cheshire East. Chris Smith made five applications for the addition of paths to the definitive map in East Sussex. Harry Scott saved a path at Berrington in Shropshire from inappropriate diversion.

Our judicial review of the confirmation of a diversion order at Rollright in Oxfordshire was heard in the high court in April 2020. We lost but obtained leave to appeal. After the year's end the case was heard in the court of appeal; we lost again and the trustees agreed to seek permission to appeal to the supreme court. The case, which is of fundamental importance to our charitable objectives, tests the relationship between public enjoyment of a path and the private interests of landowners. We challenged the Department for Transport's order to stop up public highway at Knowle Green, opposed by our Solihull correspondent Richard Lloyd. The department conceded and we settled out of court.

We opposed the government's plans to make trespass a criminal offence, with no clarity as to where and how this will be applied. We feared that innocent trespass could be criminalised, having a potentially serious impact on people's use and enjoyment of the countryside and open spaces.

In November the Agriculture Bill obtained royal assent. The society had promoted amendments, tabled by our vice-president Lord Greaves, to probe how agricultural payments will work for common land, but these remain unclear. We endeavoured to influence the application of environmental land management scheme payments in favour of access, and pressed for strong enforcement to ensure that farmers and landowners who abuse public paths forgo their grants.

With other user groups we joined discussions with the Country Land and Business Association and the National Farmers' Union who want to make it easier to divert paths out of fields containing livestock. We argued that their proposals were excessive and unnecessary and were pleased when the environment minister John Gardiner refused to legislate on the matter.

Kate Ashbrook, Hugh Craddock and Beverley Penney served on three expert panels to advise the Welsh government on its access reform programme, and attended a number of meetings.

### **3. To secure the creation of new public paths and open spaces**

We advised more than 90 members and other inquirers about claiming greens. We celebrated the registration of a number of greens: Freeman's Wood in Lancashire (based on evidence of use), and the voluntary registrations of Whimbrel Green at Larkfield in Kent; land at Scorton in North Yorkshire, Freeman's Meadow in Henley-on-Thames, and Coral Springs at Witney in Oxfordshire (won by our local correspondent in exchange for the withdrawal of his objection to the diversion of a blocked footpath).

#### **4. To protect the beauty of the countryside**

We continued to work with other national organisations to press the government to implement the recommendations of the Glover Review on designated landscapes in England.

#### **Organisational management**

We established a Covid-19 working group of trustees to manage risk and ensure due diligence in the face of the challenges of the pandemic.

We now have 39 local correspondents; in 2020 we appointed Peter Berrecloth (London Borough of Barnet), Mike Clarke (Bedford Borough), Jack Jennings (Sutton Coldfield and North Warwickshire District), Peter Pollak (Market Harborough Borough in Leicestershire), Helen Slade (Isle of Wight) and Keith Yarwood (north Dorset).

We could not hold a physical annual general meeting but instead invited members to vote online or on forms and to ask questions. An impressive 142 members cast votes, and all the formalities were completed satisfactorily. We welcomed Tara-Jane Sutcliffe back to the board of trustees after her return to the UK, and we co-opted Stuart Bain and Simon Hunt for a further year. At the trustees' meeting after the AGM Chris Beney stepped down as chairman after two years' service, and Phil Wadey was elected in his place. Graham Bathe was elected vice-chairman.

Our office manager Ellen Froggatt retired after ten years with us. We are grateful to her for the significant impact she has made on our office processes, branding, marketing and digital presence. We welcomed Sarah Hacking as our new office manager in September.

We issued 42 press releases and published three editions of our magazine *Open Space*. Staff and local correspondents were interviewed at least six times on the radio and once on television. We published a video to promote legacies to the society and sent our legacy leaflet to every member. We continued to improve our website, updating and expanding our information sheets.

On 31 December, membership stood at 2142, a net increase of 131. We welcomed 353 new members and 52 rejoined members; 18 members died during the year and a further 256 lapsed. We mourned the death of our vice-president Paul Clayden on New Year's Day.

Our dedicated staff, Kate Ashbrook, Hugh Craddock, Nichola Finan, Sarah Hacking, Lucie Henwood, Nicola Hodgson, Christine Hunter and Frances Kerner have had a busy year. We thank them warmly for their commitment and success in furthering the work of the society.

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## **Financial review**

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### **Financial operations**

Covid-19 has made 2020 a difficult year financially for many charities, with reports of curtailed fund-raising activity and difficulty attracting donations accompanied by big reductions in members for some high-profile membership-based conservation charities.

The society's income was reduced because we only held one appeal, and the income from our investments also fell as companies cut or suspended dividends. In contrast, membership subscriptions held, with member numbers rising through the year. Legacies, which form an important part of our income, were up at £192,588.

### **Legacies recognised in 2020**

Olive Entwistle, John Purdy, Ann Sayer, Richard Wyld

The Candy Fund has again been used to pay for the work on re-registration of commons, and this expenditure is shown in the restricted funds column of the Statement of Financial Activities. Activity increased as the 31 December 2020 deadline for applications in many pioneer areas approached, and expenditure on applications increased to £102,304 (2019 - £60,520).

Spending on legal costs increased in 2020 to just over £60,000 arising mostly from our high court challenge at Yateley Common and of a footpath diversion at Great Rollright. It also reflects the financial support we provided to members through the legal fund, including the judicial review at Durdham Downs in Bristol.

The increased spending on re-registration of commons and legal fees were the main contributors to the increase in the annual deficit (before investment gains and losses) to £96,522 (2019 - £30,723).

The uncertainty in financial markets relating to Covid-19 affected the value of our investment holdings, which decreased by £171,204 in the year. These losses, added to the operational deficit, take the full deficit for the year to £267,726 (2019 - £109,903 surplus).

### **Reserves policy**

Strategic reserve fund: the society's recurring revenue is not sufficient to meet all running costs so it is the policy of the trustees to maintain a strategic reserve fund sufficient to cover the expected net outgoings of the society for 48 months. Much of the spending to research applications to re-register commons has now been undertaken, so we anticipate a reduction in future deficits. Accordingly, we have reduced the value of the strategic reserve fund by £243,265 to £727,847 at 31 December 2020. The fund is invested for the benefit of the society but remains available to the trustees to transfer back to the general fund in case of need.

Our project activity has increased the number of applications being made in the name of the society. These are for both rights of way and re-registration of commons. In response, the trustees have added £270,000 to the applications reserve fund, set up in 2019, taking the reserve to £435,000.

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## **Conclusion**

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What a year! The coronavirus pandemic certainly had an impact on everyone's lives and activities. While we mourned the loss of family and friends, and regretted the curtailment of many normal day-to-day activities, the public found great value in places to walk or ride or simply enjoy as open spaces.

The Open Spaces Society has continued to champion paths and open spaces throughout the year. Despite the closure of archive offices, the work to record commons in the pioneer areas before their respective cut-off dates has resulted in land being registered as common, and hence having a right of access for walkers, and sometimes riders, with more applications awaiting determination. Many of our members have been making applications to record paths based on historical evidence before their cut-off date too.

As the report above shows, we have been strong in our defence of commons and paths, whether by reasoned arguments when consulted on proposals or through taking legal action where we feel that safeguards given by parliament are being avoided or misunderstood.

We still have a strong balance sheet despite the uncertainty in financial markets. This enables work in support of our charitable objectives to continue.

I should thank our staff, local correspondents and members, and all who have helped in support of the society and its activities. It gives me great pleasure to commend this report to our members.

A handwritten signature in blue ink that reads "P Wadey". The signature is written over a horizontal dotted line.

**Signed**

*Phil Wadey* (chairman, on behalf of the trustees)

The Open Spaces Society  
(Registered Company Number: 07846516)

Independent Examiner's Report to the Trustees of  
The Open Spaces Society

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 December 2020 set out on pages nine to sixteen.

**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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements 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 financial statements 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 report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 financial statements do not accord with those accounting records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements 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 financial statements to be reached.

Nicholas M Smith ACA, CTA  
Villars Hayward LLP  
Chartered Accountants,  
Registered Auditors and  
Chartered Tax Advisers  
Boston House  
Henley-on-Thames  
RG9 1DY

*Nicholas Smith ACA, CTA*

Date: 16 April 2021

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**For the Year Ended 31 December 2020**

	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2020	Total funds 2019
Note	£	£	£	£	£
<b>Income and endowments from:</b>					
Donations (Inc. Gift Aid) and legacies	220,343	-	-	220,343	189,063
Charitable activities					
Subscriptions	76,234	-	-	76,234	72,323
Appeals	15,195	-	-	15,195	44,606
Other trading activities					
Sale of publications etc.	6,151	-	-	6,151	4,384
Investments	25,429	23,688	1,126	50,243	58,232
Other income	8	-	-	8	2,491
<b>Total</b>	<u>343,360</u>	<u>23,688</u>	<u>1,126</u>	<u>368,174</u>	<u>371,099</u>
<b>Expenditure on:</b>					
Raising funds					
Other publications costs	95	-	-	95	29
Charitable activities					
Staff salaries	183,853	30,300	-	214,153	200,501
Premises costs	18,898	-	-	18,898	15,048
Administration costs	29,383	-	-	29,383	35,134
Local correspondents	160	-	-	160	178
Open Space and website	13,379	-	-	13,379	20,102
Other costs	109,217	72,004	-	181,221	120,139
Governance costs	7,405	-	-	7,405	10,691
<b>Total</b>	<u>362,390</u>	<u>102,304</u>	<u>-</u>	<u>464,694</u>	<u>401,822</u>
Gain/(Loss) on investment assets	(64,499)	(101,865)	(4,840)	(171,204)	140,626
<b>Net income / (expense)</b>	<u>(83,529)</u>	<u>(180,481)</u>	<u>(3,714)</u>	<u>(267,724)</u>	<u>109,903</u>
<b>Transfers between funds</b>					
	3,100	(1,974)	(1,126)	-	-
	<u>(80,429)</u>	<u>(182,455)</u>	<u>(4,840)</u>	<u>(267,724)</u>	<u>109,903</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward	1,448,880	526,614	27,900	2,003,394	1,893,491
<b>Total funds carried forward</b>	<u>1,368,451</u>	<u>344,159</u>	<u>23,060</u>	<u>1,735,670</u>	<u>2,003,394</u>

**The Open Spaces Society**  
(Registered Company Number: 07846516)

**Balance Sheet**  
as at 31 December 2020

	Note	31.12.20 £	31.12.19 £
<b>Fixed Assets:</b>			
Tangible fixed assets	14	7,069	4,034
Investments	15	815,596	986,800
<b>Total fixed assets</b>		<u>822,665</u>	<u>990,834</u>
<b>Current Assets:</b>			
Debtors	16	1,992	5,651
Fixed and short term deposits	17	920,446	1,000,788
Cash at bank and in hand		23,541	20,389
<b>Total current assets</b>		<u>945,979</u>	<u>1,026,828</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	18	(32,974)	(14,268)
<b>Net current assets/(liabilities)</b>		<u>913,005</u>	<u>1,012,560</u>
<b>Total net assets</b>		<u>1,735,670</u>	<u>2,003,394</u>
<b>The funds of the charity:</b>			
<b>Endowment funds:</b>			
<i>Buxton fund</i>		23,060	27,900
<b>Restricted funds:</b>			
<i>Creech Jones fund</i>		40,437	48,925
<i>Candy fund</i>		303,722	477,689
<b>Unrestricted funds:</b>			
<i>General fund</i>		205,604	312,768
<i>Strategic reserve fund</i>		727,847	971,112
<i>Applications reserve fund</i>		435,000	165,000
<b>Total charity funds</b>		<u>1,735,670</u>	<u>2,003,394</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.


The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

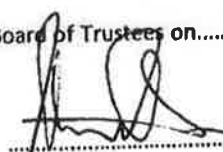
The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

These financial statements were approved by the Board of Trustees on..... 15 April ..... 2021 and were signed on its behalf by:

  
.....  
Dr P D Wadey - Chairman

  
.....  
S M Warr - Treasurer  
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**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements**  
**For the Year Ended 31 December 2020**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation for uncertainty in the preparation of the financial statements are as follows:

**(a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) and the Companies Act 2006.

The Open Spaces Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Income recognition policies**

Items of income are recognised and included in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable, and
- the amount can be measured reliably.

**Legacies**

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

**Other voluntary income**

Voluntary income received by way of subscription, donations and appeals is included in the financial statements when receivable and the amount can be measured reliably by the charity.

**Donated services**

The value of services provided by volunteers has not been included in these financial statements.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(c) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on Charitable activities comprise 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 include those costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2020**

**1 ACCOUNTING POLICIES (continued)**

**(d) Fixed Assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Depreciation is provided so as to write off the asset over four years.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

**(e) Fund Accounting**

**General fund** - This is an unrestricted fund which is to be invested for the benefit of the society but remains available to the trustees to be used for the objects of the society or for making allocations to the Strategic Reserve fund.

**Strategic Reserve fund** - This is an unrestricted fund derived from allocations from the General fund. It is the policy of the trustees to keep 48 months' reserve in this fund, so that it should hold sufficient to cover the society's following 48 months' net outgoings, and to allow for an orderly closure of the society thereafter, should this become necessary. In line with this policy, the fund stood at £727,847 at 31 December 2020. This fund is to be invested for the benefit of the society but remains available to the trustees to transfer back to the General fund in case of need.

**Applications Reserve Fund** - this is an unrestricted fund derived from allocations from the General Fund. The funds within this reserve are to be used to see through to completion applications to register rights of way or common land where the application has been made in the name of the Society. Some applications are determined quickly and without significant cost, but for some there may be many years between an application being made and its conclusion. The Trustees consider that it is appropriate to hold a reserve for this purpose so that protracted applications can be supported.

**Creech Jones fund** - The income from this restricted fund may be used for the objects of the society that would not normally be met from the General fund.

**Candy fund** - This is a restricted fund to be used only for the general charitable purposes of the Open Spaces Society. It is not to be used for administrative expenses.

**Buxton fund** - The income from this fund is transferred to the society's General fund.

<b>2</b>	<b>DONATIONS (INC. GIFT AID) AND LEGACIES</b>	<b>31.12.20</b>	<b>31.12.19</b>
		£	£
	Donations	9,530	121,380
	Legacies	192,588	26,027
	Gift Aid	18,225	41,656
		<b>220,343</b>	<b>189,063</b>

**3 APPEALS AND GIFT AID**

Funds raised by appeals over the year also generated related income via Gift Aid.

Appeal	Donations	Gift Aid	Total
	£	£	£
Legal Fund Replenishment (Autumn 2019)	5,760	653	6,413
Saving Lockdown Spaces	9,435	2,078	11,513
	<b>15,195</b>	<b>2,731</b>	<b>17,926</b>

**4 INCOME FROM OTHER TRADING ACTIVITIES**

	<b>31.12.20</b>	<b>31.12.19</b>
	£	£
Sales of publications	1,455	871
Special projects and training	-	1,000
Trusts, royalties, commission etc.	4,696	2,513
	<b>6,151</b>	<b>4,384</b>

The Open Spaces Society  
(Registered Company Number: 07846516)

Notes to the financial statements (continued)  
For the Year Ended 31 December 2020

<b>5</b>	<b>INVESTMENT INCOME</b>	<b>31.12.20</b>	<b>31.12.19</b>
		£	£
	Listed investments	39,812	49,319
	Cash investments	10,431	8,913
		50,243	58,232
		=====	=====
<b>6</b>	<b>OTHER INCOME</b>	<b>31.12.20</b>	<b>31.12.19</b>
		£	£
	Other income	8	2,491
		=====	=====
	Other income comprises sundry receipts unrelated to the operations of the charity.		
<b>7</b>	<b>STAFF SALARIES</b>	<b>31.12.20</b>	<b>31.12.19</b>
		£	£
	Gross salaries	184,980	179,034
	Temporary staff salaries	1,840	-
	Employer's National Insurance contributions	12,199	13,404
	Employer pension contributions	7,928	7,024
	Recruitment costs	7,206	1,039
		214,153	200,501
		=====	=====
	Employees with emoluments exceeding the Charity Commission reporting threshold of £60,000: Nil (2019: Nil)		
	The average number of full-time equivalent employees in the year was six (2019: five)		
<b>8</b>	<b>PREMISES COSTS</b>	<b>31.12.20</b>	<b>31.12.19</b>
		£	£
	Rent	7,800	7,800
	Light and heat	1,268	1,304
	Other	628	718
	Cleaning	1,481	1,530
	Repairs and maintenance	6,023	2,084
	Insurance	694	560
	Rates and water	902	911
	Consumables	102	141
		18,898	15,048
		=====	=====
<b>9</b>	<b>ADMINISTRATION COSTS</b>	<b>31.12.20</b>	<b>31.12.19</b>
		£	£
	Postage, telephone and stationery	8,241	8,885
	IT costs	9,165	8,363
	Travel and subsistence	1,985	6,109
	Printing and photocopying	3,690	4,074
	Costs of appeals for funding	2,097	4,251
	Depreciation of computer equipment	1,909	951
	Other	1,205	1,420
	Professional Indemnity insurance	1,091	1,081
		29,383	35,134
		=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2020**

<b>10</b>	<b>OTHER COSTS</b>		<b>31.12.20</b>	<b>31.12.19</b>	
			£	£	
	Marketing		35,608	34,768	
	Legal Costs		61,443	40,013	
	Subscriptions		10,822	10,191	
	Conferences and training		528	2,876	
	Donations and Grants		-	95	
	Legacy mailing to the Law Society		800	-	
	Books and maps		16	67	
	Commons Registration Project		72,004	32,129	
			<u>181,221</u>	<u>120,139</u>	
			=====	=====	
<b>11</b>	<b>GOVERNANCE COSTS</b>		<b>31.12.20</b>	<b>31.12.19</b>	
			£	£	
	Independent examiner's fees (including taxation services)		5,634	4,861	
	AGM and trustees		918	5,249	
	Other professional fees		853	581	
			<u>7,405</u>	<u>10,691</u>	
			=====	=====	
<b>12</b>	<b>GAINS/(LOSSES) ON INVESTMENT ASSETS</b>		<b>£</b>	<b>£</b>	
	Unrealised gain/(loss) on revaluation of investments		(171,204)	140,626	
			=====	=====	
<b>13</b>	<b>ANALYSIS OF FUNDS</b>	<b>Opening balance</b>	<b>Net income/ (expenditure)</b>	<b>Transfers</b>	<b>Closing balance</b>
		£	£	£	£
	<b>Unrestricted funds</b>				
	General fund	312,768	(83,529)	(23,635)	205,604
	Strategic reserve fund	971,112	-	(243,265)	727,847
	Applications reserve fund	165,000	-	270,000	435,000
	<b>Restricted funds</b>				
	Creech Jones fund	48,925	(6,514)	(1,974)	40,437
	Candy fund	477,689	(173,967)	-	303,722
	<b>Endowment funds</b>				
	Buxton fund	27,900	(3,714)	(1,126)	23,060
		<u>2,003,394</u>	<u>(267,724)</u>	<u>-</u>	<u>1,735,670</u>
		=====	=====	=====	=====

The Open Spaces Society  
(Registered Company Number: 07846516)

Notes to the financial statements (continued)  
For the Year Ended 31 December 2020

14	<b>TANGIBLE FIXED ASSETS</b>	<b>Office equipment</b>	<b>Computer equipment</b>	<b>Total</b>
		£	£	£
	<b>Cost</b>			
	At 1 January 2020	10,170	39,321	49,491
	Additions	701	4,243	4,944
	Disposals	-	-	-
	At 31 December 2020	10,871	43,564	54,435
		=====	=====	=====
	<b>Depreciation</b>			
	At 1 January 2020	9,798	35,659	45,457
	Charge for the year	178	1,731	1,909
	Disposals	-	-	-
	At 31 December 2020	9,976	37,390	47,366
		=====	=====	=====
	<b>Net book value at 31 December 2020</b>	895	6,174	7,069
		=====	=====	=====
	<b>Net book value at 31 December 2019</b>	372	3,662	4,034
		=====	=====	=====
15	<b>INVESTMENTS</b>		<b>2020</b>	<b>2019</b>
			£	£
	<b>AT MARKET VALUE 1 JANUARY</b>		986,800	846,174
	Net investment gains/(losses)		(171,204)	140,626
	<b>AT MARKET VALUE 31 DECEMBER</b>		815,596	986,800
			=====	=====

There were no investment assets outside the UK. The investments are held primarily to provide an investment return for the Charity.

The historical cost of the above investments at 31 December 2020 is £720,349 (2019: £720,349)

16	<b>DEBTORS</b>	<b>2020</b>	<b>2019</b>
		£	£
	Accrued income	1,000	4,660
	Legacies receivable	1	-
	Professional indemnity insurance prepaid	991	991
		1,992	5,651
		=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2020**

17	FIXED AND SHORT TERM DEPOSITS	31.12.20	31.12.19
		£	£
	Aldermore Bank Bond	78,543	77,113
	Hampshire Trust Bank	85,000	85,000
	Cambridge & Counties Bank	89,152	87,918
	The Charity Bank	86,800	85,005
	Shawbrook Bank	85,000	85,000
	Nationwide Instant Saver	86,052	85,000
	United Trust Bank	89,035	87,101
	CAF Gold Account	50,850	408,651
	Nationwide Instant Saver	15,000	-
	Hodge Bank	85,000	-
	Furness Building Society	85,000	-
	Allica Bank	85,014	-
		<u>920,446</u>	<u>1,000,788</u>
		=====	=====
18	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.20	31.12.19
		£	£
	Trade creditors	14,220	9,864
	Accruals	3,912	3,914
	Other taxes and social security costs	4,842	490
	Provision for future costs	10,000	-
		<u>32,974</u>	<u>14,268</u>
		=====	=====

**19 PARLIAMENT PIECE**

The society owns this land in Kenilworth which is leased, under a 99-year lease, to Warwick District Council and managed locally. No value has been placed on this land in these financial statements.

**20 REMUNERATION OF TRUSTEES**

None of the trustees received any remuneration (2019 - nil).

An aggregate of £367 (2019: £1,223) was reimbursed to four (2019 - four) trustees for expenses incurred in relation to the society's activities, including attending meetings and/or acting as local correspondents.

**21 COVID 19**

The coronavirus pandemic has significantly disrupted individuals' personal lives and businesses' economic prospects in the UK and across the globe. The UK entered lockdowns in March 2020 and November 2020 with a third lockdown commencing early in January 2021. When the country was not in lockdown restrictions on movement and social distancing provisions remained in place.

The trustees have continued to prepare the financial statements on a going concern basis and the trustees deem this to be appropriate. The trustees do not consider that a material uncertainty about the charity's going concern status currently exists. In making this assessment the trustees have considered the likely trading conditions for a period of twelve months from the date of approval of these financial statements.

The Open Spaces Society  
(Registered Company Number: 07846516)

Independent Examiner's Report to the Trustees of  
The Open Spaces Society

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 December 2020 set out on pages nine to sixteen.

**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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements 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 financial statements 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 report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 financial statements do not accord with those accounting records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements 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 financial statements to be reached.

Nicholas M Smith ACA, CTA  
Villars Hayward LLP  
Chartered Accountants,  
Registered Auditors and  
Chartered Tax Advisers  
Boston House  
Henley-on-Thames  
RG9 1DY

*Nicholas Smith ACA, CTA*

Date: 16 April 2021

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**For the Year Ended 31 December 2020**

	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2020	Total funds 2019
Note	£	£	£	£	£
<b>Income and endowments from:</b>					
Donations (Inc. Gift Aid) and legacies	220,343	-	-	220,343	189,063
Charitable activities					
Subscriptions	76,234	-	-	76,234	72,323
Appeals	15,195	-	-	15,195	44,606
Other trading activities					
Sale of publications etc.	6,151	-	-	6,151	4,384
Investments	25,429	23,688	1,126	50,243	58,232
Other income	8	-	-	8	2,491
<b>Total</b>	<u>343,360</u>	<u>23,688</u>	<u>1,126</u>	<u>368,174</u>	<u>371,099</u>
<b>Expenditure on:</b>					
Raising funds					
Other publications costs	95	-	-	95	29
Charitable activities					
Staff salaries	183,853	30,300	-	214,153	200,501
Premises costs	18,898	-	-	18,898	15,048
Administration costs	29,383	-	-	29,383	35,134
Local correspondents	160	-	-	160	178
Open Space and website	13,379	-	-	13,379	20,102
Other costs	109,217	72,004	-	181,221	120,139
Governance costs	7,405	-	-	7,405	10,691
<b>Total</b>	<u>362,390</u>	<u>102,304</u>	<u>-</u>	<u>464,694</u>	<u>401,822</u>
Gain/(Loss) on investment assets	(64,499)	(101,865)	(4,840)	(171,204)	140,626
<b>Net income / (expense)</b>	<u>(83,529)</u>	<u>(180,481)</u>	<u>(3,714)</u>	<u>(267,724)</u>	<u>109,903</u>
<b>Transfers between funds</b>	3,100	(1,974)	(1,126)	-	-
	<u>(80,429)</u>	<u>(182,455)</u>	<u>(4,840)</u>	<u>(267,724)</u>	<u>109,903</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward	1,448,880	526,614	27,900	2,003,394	1,893,491
<b>Total funds carried forward</b>	<u>1,368,451</u>	<u>344,159</u>	<u>23,060</u>	<u>1,735,670</u>	<u>2,003,394</u>

**The Open Spaces Society**  
(Registered Company Number: 07846516)

**Balance Sheet**  
as at 31 December 2020

	Note	31.12.20 £	31.12.19 £
<b>Fixed Assets:</b>			
Tangible fixed assets	14	7,069	4,034
Investments	15	815,596	986,800
<b>Total fixed assets</b>		<u>822,665</u>	<u>990,834</u>
<b>Current Assets:</b>			
Debtors	16	1,992	5,651
Fixed and short term deposits	17	920,446	1,000,788
Cash at bank and in hand		23,541	20,389
<b>Total current assets</b>		<u>945,979</u>	<u>1,026,828</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	18	(32,974)	(14,268)
<b>Net current assets/(liabilities)</b>		<u>913,005</u>	<u>1,012,560</u>
<b>Total net assets</b>		<u>1,735,670</u>	<u>2,003,394</u>
<b>The funds of the charity:</b>			
Endowment funds:			
<i>Buxton fund</i>		23,060	27,900
Restricted funds:			
<i>Creech Jones fund</i>		40,437	48,925
<i>Candy fund</i>		303,722	477,689
Unrestricted funds:			
<i>General fund</i>		205,604	312,768
<i>Strategic reserve fund</i>		727,847	971,112
<i>Applications reserve fund</i>		435,000	165,000
<b>Total charity funds</b>		<u>1,735,670</u>	<u>2,003,394</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.


The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

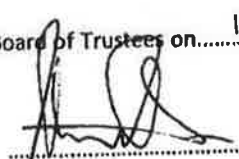
The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

These financial statements were approved by the Board of Trustees on..... 15 April ..... 2021 and were signed on its behalf by:

  
.....  
Dr P D Wadey - Chairman

  
.....  
S M Warr - Treasurer  
Page 10

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements**  
**For the Year Ended 31 December 2020**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation for uncertainty in the preparation of the financial statements are as follows:

**(a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) and the Companies Act 2006.

The Open Spaces Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Income recognition policies**

Items of income are recognised and included in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable, and
- the amount can be measured reliably.

**Legacies**

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

**Other voluntary income**

Voluntary income received by way of subscription, donations and appeals is included in the financial statements when receivable and the amount can be measured reliably by the charity.

**Donated services**

The value of services provided by volunteers has not been included in these financial statements.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(c) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on Charitable activities comprise 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 include those costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2020**

**1 ACCOUNTING POLICIES (continued)**

**(d) Fixed Assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Depreciation is provided so as to write off the asset over four years.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

**(e) Fund Accounting**

**General fund** - This is an unrestricted fund which is to be invested for the benefit of the society but remains available to the trustees to be used for the objects of the society or for making allocations to the Strategic Reserve fund.

**Strategic Reserve fund** - This is an unrestricted fund derived from allocations from the General fund. It is the policy of the trustees to keep 48 months' reserve in this fund, so that it should hold sufficient to cover the society's following 48 months' net outgoings, and to allow for an orderly closure of the society thereafter, should this become necessary. In line with this policy, the fund stood at £727,847 at 31 December 2020. This fund is to be invested for the benefit of the society but remains available to the trustees to transfer back to the General fund in case of need.

**Applications Reserve Fund** - this is an unrestricted fund derived from allocations from the General Fund. The funds within this reserve are to be used to see through to completion applications to register rights of way or common land where the application has been made in the name of the Society. Some applications are determined quickly and without significant cost, but for some there may be many years between an application being made and its conclusion. The Trustees consider that it is appropriate to hold a reserve for this purpose so that protracted applications can be supported.

**Creech Jones fund** - The income from this restricted fund may be used for the objects of the society that would not normally be met from the General fund.

**Candy fund** - This is a restricted fund to be used only for the general charitable purposes of the Open Spaces Society. It is not to be used for administrative expenses.

**Buxton fund** - The income from this fund is transferred to the society's General fund.

<b>2</b>	<b>DONATIONS (INC. GIFT AID) AND LEGACIES</b>	<b>31.12.20</b>	<b>31.12.19</b>
		£	£
	Donations	9,530	121,380
	Legacies	192,588	26,027
	Gift Aid	18,225	41,656
		<u>220,343</u>	<u>189,063</u>

**3 APPEALS AND GIFT AID**

Funds raised by appeals over the year also generated related income via Gift Aid.

Appeal	Donations	Gift Aid	Total
	£	£	£
Legal Fund Replenishment (Autumn 2019)	5,760	653	6,413
Saving Lockdown Spaces	9,435	2,078	11,513
	<u>15,195</u>	<u>2,731</u>	<u>17,926</u>

**4 INCOME FROM OTHER TRADING ACTIVITIES**

	<b>31.12.20</b>	<b>31.12.19</b>
	£	£
Sales of publications	1,455	871
Special projects and training	-	1,000
Trusts, royalties, commission etc.	4,696	2,513
	<u>6,151</u>	<u>4,384</u>

The Open Spaces Society  
(Registered Company Number: 07846516)

Notes to the financial statements (continued)  
For the Year Ended 31 December 2020

<b>5</b>	<b>INVESTMENT INCOME</b>	<b>31.12.20</b>	<b>31.12.19</b>
		£	£
	Listed investments	39,812	49,319
	Cash investments	10,431	8,913
		50,243	58,232
		=====	=====
<b>6</b>	<b>OTHER INCOME</b>	<b>31.12.20</b>	<b>31.12.19</b>
		£	£
	Other income	8	2,491
		=====	=====
	Other income comprises sundry receipts unrelated to the operations of the charity.		
<b>7</b>	<b>STAFF SALARIES</b>	<b>31.12.20</b>	<b>31.12.19</b>
		£	£
	Gross salaries	184,980	179,034
	Temporary staff salaries	1,840	-
	Employer's National Insurance contributions	12,199	13,404
	Employer pension contributions	7,928	7,024
	Recruitment costs	7,206	1,039
		214,153	200,501
		=====	=====
	Employees with emoluments exceeding the Charity Commission reporting threshold of £60,000: Nil (2019: Nil)		
	The average number of full-time equivalent employees in the year was six (2019: five)		
<b>8</b>	<b>PREMISES COSTS</b>	<b>31.12.20</b>	<b>31.12.19</b>
		£	£
	Rent	7,800	7,800
	Light and heat	1,268	1,304
	Other	628	718
	Cleaning	1,481	1,530
	Repairs and maintenance	6,023	2,084
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	Rates and water	902	911
	Consumables	102	141
		18,898	15,048
		=====	=====
<b>9</b>	<b>ADMINISTRATION COSTS</b>	<b>31.12.20</b>	<b>31.12.19</b>
		£	£
	Postage, telephone and stationery	8,241	8,885
	IT costs	9,165	8,363
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	Costs of appeals for funding	2,097	4,251
	Depreciation of computer equipment	1,909	951
	Other	1,205	1,420
	Professional Indemnity insurance	1,091	1,081
		29,383	35,134
		=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2020**

<b>10</b>	<b>OTHER COSTS</b>		<b>31.12.20</b>	<b>31.12.19</b>	
			£	£	
	Marketing		35,608	34,768	
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	Books and maps		16	67	
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			<u>181,221</u>	<u>120,139</u>	
			=====	=====	
<b>11</b>	<b>GOVERNANCE COSTS</b>		<b>31.12.20</b>	<b>31.12.19</b>	
			£	£	
	Independent examiner's fees (including taxation services)		5,634	4,861	
	AGM and trustees		918	5,249	
	Other professional fees		853	581	
			<u>7,405</u>	<u>10,691</u>	
			=====	=====	
<b>12</b>	<b>GAINS/(LOSSES) ON INVESTMENT ASSETS</b>		<b>£</b>	<b>£</b>	
	Unrealised gain/(loss) on revaluation of investments		(171,204)	140,626	
			=====	=====	
<b>13</b>	<b>ANALYSIS OF FUNDS</b>	<b>Opening balance</b>	<b>Net income/ (expenditure)</b>	<b>Transfers</b>	<b>Closing balance</b>
		£	£	£	£
	<b>Unrestricted funds</b>				
	General fund	312,768	(83,529)	(23,635)	205,604
	Strategic reserve fund	971,112	-	(243,265)	727,847
	Applications reserve fund	165,000	-	270,000	435,000
	<b>Restricted funds</b>				
	Creech Jones fund	48,925	(6,514)	(1,974)	40,437
	Candy fund	477,689	(173,967)	-	303,722
	<b>Endowment funds</b>				
	Buxton fund	27,900	(3,714)	(1,126)	23,060
		<u>2,003,394</u>	<u>(267,724)</u>	<u>-</u>	<u>1,735,670</u>
		=====	=====	=====	=====

The Open Spaces Society  
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Notes to the financial statements (continued)  
For the Year Ended 31 December 2020

14	<b>TANGIBLE FIXED ASSETS</b>	<b>Office equipment</b>	<b>Computer equipment</b>	<b>Total</b>
		£	£	£
	<b>Cost</b>			
	At 1 January 2020	10,170	39,321	49,491
	Additions	701	4,243	4,944
	Disposals	-	-	-
	At 31 December 2020	10,871	43,564	54,435
		=====	=====	=====
	<b>Depreciation</b>			
	At 1 January 2020	9,798	35,659	45,457
	Charge for the year	178	1,731	1,909
	Disposals	-	-	-
	At 31 December 2020	9,976	37,390	47,366
		=====	=====	=====
	<b>Net book value at 31 December 2020</b>	895	6,174	7,069
		=====	=====	=====
	<b>Net book value at 31 December 2019</b>	372	3,662	4,034
		=====	=====	=====
15	<b>INVESTMENTS</b>		<b>2020</b>	<b>2019</b>
			£	£
	<b>AT MARKET VALUE 1 JANUARY</b>		986,800	846,174
	Net investment gains/(losses)		(171,204)	140,626
	<b>AT MARKET VALUE 31 DECEMBER</b>		815,596	986,800
			=====	=====

There were no investment assets outside the UK. The investments are held primarily to provide an investment return for the Charity.

The historical cost of the above investments at 31 December 2020 is £720,349 (2019: £720,349)

16	<b>DEBTORS</b>	<b>2020</b>	<b>2019</b>
		£	£
	Accrued income	1,000	4,660
	Legacies receivable	1	-
	Professional indemnity insurance prepaid	991	991
		1,992	5,651
		=====	=====

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2020**

<b>17</b>	<b>FIXED AND SHORT TERM DEPOSITS</b>	<b>31.12.20</b>	<b>31.12.19</b>
		<b>£</b>	<b>£</b>
	Aldermore Bank Bond	78,543	77,113
	Hampshire Trust Bank	85,000	85,000
	Cambridge & Counties Bank	89,152	87,918
	The Charity Bank	86,800	85,005
	Shawbrook Bank	85,000	85,000
	Nationwide Instant Saver	86,052	85,000
	United Trust Bank	89,035	87,101
	CAF Gold Account	50,850	408,651
	Nationwide Instant Saver	15,000	-
	Hodge Bank	85,000	-
	Furness Building Society	85,000	-
	Allica Bank	85,014	-
		<u>920,446</u>	<u>1,000,788</u>
		=====	=====
<b>18</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.20</b>	<b>31.12.19</b>
		<b>£</b>	<b>£</b>
	Trade creditors	14,220	9,864
	Accruals	3,912	3,914
	Other taxes and social security costs	4,842	490
	Provision for future costs	10,000	-
		<u>32,974</u>	<u>14,268</u>
		=====	=====

**19 PARLIAMENT PIECE**

The society owns this land in Kenilworth which is leased, under a 99-year lease, to Warwick District Council and managed locally. No value has been placed on this land in these financial statements.

**20 REMUNERATION OF TRUSTEES**

None of the trustees received any remuneration (2019 - nil).

An aggregate of £367 (2019: £1,223) was reimbursed to four (2019 - four) trustees for expenses incurred in relation to the society's activities, including attending meetings and/or acting as local correspondents.

**21 COVID 19**

The coronavirus pandemic has significantly disrupted individuals' personal lives and businesses' economic prospects in the UK and across the globe. The UK entered lockdowns in March 2020 and November 2020 with a third lockdown commencing early in January 2021. When the country was not in lockdown restrictions on movement and social distancing provisions remained in place.

The trustees have continued to prepare the financial statements on a going concern basis and the trustees deem this to be appropriate. The trustees do not consider that a material uncertainty about the charity's going concern status currently exists. In making this assessment the trustees have considered the likely trading conditions for a period of twelve months from the date of approval of these financial statements.