



Annual Report and Accounts 2025

**25a Bell Street, Henley-on-Thames RG9 2BA
Email: hq@oss.org.uk
Website: 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.

Reference and administrative information

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.

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 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.

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. 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 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.

Achievements and performance, delivery of public benefit

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 93rd 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 25th 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 160th, and the general secretary's 40th, 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.

Financial review

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/ 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.

Conclusion

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 £
Income and endowments from:						
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
Total		<u>355,765</u> =====	<u>12,477</u> =====	<u>593</u> =====	<u>368,835</u> =====	<u>357,643</u> =====
Expenditure on:						
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
Total		<u>530,226</u> =====	<u>43,307</u> =====	<u>-</u> =====	<u>573,533</u> =====	<u>564,385</u> =====
Gain/(Loss) on investment assets	11	154,853	-	-	154,853	24,665
Net (expenditure)/income		<u>(19,608)</u>	<u>(30,830)</u>	<u>593</u>	<u>(49,845)</u>	<u>(182,077)</u>
Transfers between funds		<u>13,071</u> (6,537)	<u>(12,478)</u> (43,308)	<u>(593)</u> -	<u>-</u> (49,845)	<u>-</u> (182,077)
Reconciliation of funds:						
Total funds brought forward		1,702,391	161,513	68,116	1,932,020	2,114,097
Total funds carried forward	12	<u>1,695,854</u> =====	<u>118,205</u> =====	<u>68,116</u> =====	<u>1,882,175</u> =====	<u>1,932,020</u> =====

The Open Spaces Society
(Registered Company Number: 07846516)

Statement of Financial Position
as at 31 December 2025

	Note	31.12.25 £	31.12.24 £
Fixed Assets:			
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> =====
Current Assets:			
Debtors	15	27,986	39,568
Short term deposits	16	754,726	892,595
Cash at bank and in hand		195,892	250,025
<i>Total current assets</i>		<u>978,604</u>	<u>1,182,188</u>
Liabilities:			
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>
Total net assets		<u>1,882,175</u> =====	<u>1,932,020</u> =====
The funds of the charity:			
Unrestricted funds:			
Strategic reserve fund		864,000	918,385
Applications reserve fund		250,000	216,000
Legal action fund		29,445	14,973
General fund		577,146	553,033
Restricted funds:			
Candy fund		118,205	161,513
Creech Jones fund		43,379	43,379
Endowment funds:			
Buxton fund		-	24,737
Total charity funds		<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.

2 DONATIONS (INC. GIFT AID) AND LEGACIES	31.12.25	31.12.24
	£	£
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
	£	£	£
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>

4 INCOME FROM OTHER TRADING ACTIVITIES	31.12.25	31.12.24
	£	£
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
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Notes to the financial statements (continued)
For the Year Ended 31 December 2025

5	INVESTMENT INCOME	31.12.25	31.12.24
		£	£
	Listed investments	18,632	50,033
	Cash investments	36,073	51,438
		<hr/>	<hr/>
		54,705	101,471
		=====	=====

6	STAFF SALARIES	31.12.25	31.12.24
		£	£
	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
		<hr/>	<hr/>
		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)

7	PREMISES COSTS	31.12.25	31.12.24
		£	£
	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
		<hr/>	<hr/>
		14,652	24,696
		=====	=====

8	ADMINISTRATION COSTS	31.12.25	31.12.24
		£	£
	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	-
		<hr/>	<hr/>
		50,030	44,451
		=====	=====

The Open Spaces Society
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Notes to the financial statements (continued)
For the Year Ended 31 December 2025

9	OTHER COSTS		31.12.25	31.12.24
			£	£
	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>
			=====	=====
10	GOVERNANCE COSTS		31.12.25	31.12.24
			£	£
	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>
			=====	=====
11	GAINS/(LOSSES) ON INVESTMENT ASSETS		£	£
	Unrealised gain/ (loss) on revaluation of investments		154,853	24,665
			=====	=====
12	ANALYSIS OF FUNDS	Opening balance	Net income/ (expenditure)	Closing balance
		£	£	£
	Unrestricted funds			
	Strategic reserve fund	918,385	-	864,000
	Applications reserve fund	216,000	-	250,000
	Legal action fund	14,973	14,472	29,445
	General fund	553,033	(34,080)	577,146
	Restricted funds			
	Candy fund	161,513	(31,870)	118,205
	Endowment funds			
	Buxton fund	24,737	593	-
	Creech Jones fund	43,379	1,040	43,379
		<u>1,932,020</u>	<u>(49,845)</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.

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

13	TANGIBLE FIXED ASSETS	Office equipment £	Computer equipment £	Total £
	Cost			
	At 1 January 2025	14,158	52,871	67,029
	Additions	-	1,736	1,736
	Disposals	-	-	-
		<hr/>	<hr/>	<hr/>
	At 31 December 2025	14,158	54,607	68,765
		=====	=====	=====
	Depreciation			
	At 1 January 2025	11,490	47,360	58,850
	Charge for the year	822	2,448	3,270
	Disposals	-	-	-
		<hr/>	<hr/>	<hr/>
	At 31 December 2025	12,312	49,808	62,120
		=====	=====	=====
	Net book value at 31 December 2025	1,846	4,799	6,645
		=====	=====	=====
	Net book value at 31 December 2024	2,668	5,511	8,179
		=====	=====	=====
14	INVESTMENTS		2025	2024
			£	£
	AT MARKET VALUE 1 JANUARY		777,350	752,685
	Net investment gains/(losses)		154,853	24,665
			<hr/>	<hr/>
	AT MARKET VALUE 31 DECEMBER		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).			
15	DEBTORS		2025	2024
			£	£
	Accrued income and Gift aid		27,456	39,568
	Prepayments		530	-
			<hr/>	<hr/>
			27,986	39,568
			=====	=====
16	SHORT TERM DEPOSITS		31.12.25	31.12.24
			£	£
	Flagstone		590,957	885,571
	CAF Gold Account		163,769	7,024
			<hr/>	<hr/>
			754,726	892,595
			=====	=====

The Open Spaces Society
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Notes to the financial statements (continued)
For the Year Ended 31 December 2025

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

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.