

# SUFFOLK PRESERVATION SOCIETY

England & Wales · Charity number 1154806

## Details

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**Other names** SPS

**Status** Registered

**Legal form** CIO

**Company number** [CE001458](#)

**Registered** 2013-11-29

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

## Contact

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**Address** Suffolk Preservation Society  
Little Hall  
Market Place  
Lavenham  
Sudbury  
CO10 9QZ

**Phone** 01787247179

**Email** [sps@suffolksociety.org](mailto:sps@suffolksociety.org)

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

## Activities

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**Objects:** TO PROMOTE THE CONSERVATION PROTECTION AND IMPROVEMENT OF SUFFOLK'S PHYSICAL AND NATURAL ENVIRONMENT FOR THE PUBLIC BENEFIT BY ENSURING ANY CHANGE IS UNDERTAKEN SYMPATHETICALLY AND TO THE HIGHEST LEVEL OF DESIGN AND SUSTAINABILITY POSSIBLE.

**Activities:** Our aim is to ensure that the distinctive character of Suffolk's built environment, coastline and landscape is protected. Where change is proposed the society will use its expertise and resources to play a proactive role in all the relevant processes so as to ensure that change is undertaken sympathetically and to the highest standards of design and sustainability.

## Classification

- **How:** Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** SUFFOLK
- Suffolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£66,993	£134,871	-	-
2024-12-31	£64,123	£195,196	-	-
2023-12-31	£122,601	£226,045	-	-
2022-12-31	£162,368	£206,284	-	-
2021-12-31	£243,403	£184,069	-	-

## Trustees

Name	Role	Appointed
<b>ROBERT TOWNSHEND</b>	Chair	2019-05-13
JACQUELINE ANNE WARD		2018-06-08
KARL DEBENHAM		2022-06-10
LOIS HUNT		2016-06-03
Simon Sturgis		2021-11-05
Sophie Douglas		2024-06-16
Thomas Oliver Seymour		2021-11-05
William Dunn		2024-06-14

**SUFFOLK PRESERVATION SOCIETY**

England & Wales - Charity number 1154806

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
**FOR**  
**SUFFOLK PRESERVATION SOCIETY**

Walter Wright  
Chartered Accountants  
89 High Street  
Hadleigh  
Ipswich  
Suffolk  
IP7 5EA

**SUFFOLK PRESERVATION SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 14
<b>Detailed Statement of Financial Activities</b>	15 to 16

**SUFFOLK PRESERVATION SOCIETY**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**TRUSTEES**

Mrs L Hunt  
B Kindred MBE BA MRTPI IHBC (resigned 10.6.23)  
N Pearson OBE FCSI  
Dr J Tipper PHD Cantab FSA (resigned 10.6.23)  
R Townshend Dip LA CHLI Hon FRBS  
Mrs J A Ward BA (Hons) Dip.TP MBA MRTPI  
T Seymour LLB Hons  
S Sturgis AADip RIBA  
Sir G Quilter  
K Debenham MSc DIC ACIB MA  
R Bunn (appointed 10.6.23)

**REGISTERED OFFICE**

Little Hall  
Market Place  
Lavenham  
Sudbury  
Suffolk  
CO10 9QZ

**REGISTERED CHARITY  
NUMBER**

1154806

**INDEPENDENT EXAMINER**

Walter Wright  
Chartered Accountants  
89 High Street  
Hadleigh  
Ipswich  
Suffolk  
IP7 5EA

## **SUFFOLK PRESERVATION SOCIETY**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Society works to preserve and enhance the buildings, landscape and coastline of Suffolk. It continues to pursue this key aim by making professional informed representations on planning applications arising anywhere in the county where, in the opinion of the Society's professionally qualified planning officers, those developments would harm the interests the Society seeks to protect. This work is critical in preserving the best of the county's common inheritance for the benefit of all.

##### **Review of activities**

SPS has had another good year with increased outputs, impacts and successes, all underlined by a steady increase in membership. We thank all our members, new and old, for supporting us in our very important work. Our members give us our mandate, help us to raise crucial income, but more importantly help us to raise our voice and increase our effectiveness. The last twelve months have seen a continued growth in major development across Suffolk; SPS planners have been heavily engaged with this. However, we have also widened the scope of our work with a number of exciting new initiatives.

The Society had an extremely successful and well supported programme of events in 2023 with visits to the Heritage Action Zone in Lowestoft; Ickworth Park; Cockfield Hall and culminating in a one day retrofit seminar, with speakers from SPAB and English Heritage.

##### **Routine planning activities**

Through our sustained campaigning work, we have seen some real successes this year in the proposed changes to the Levelling Up Bill. This sees a major planning breakthrough with the scrapping of housing targets which have so often meant damaging development in Suffolk because of top-down targets, disempowering planning authorities and disenfranchising local communities. Other important breakthroughs include a major shift in government policy to prioritise the development on brownfield (previously developed) land over greenfield.

The Society's position remains that the scale and complexity of each of these very large applications has the potential to overwhelm the finite resources of the charity. Accordingly, the trustees have agreed that the Society would provide support, as far as capacity allows, in terms of signposting special interest groups to appropriate specialist expertise, and offering input on their evidence, using our own in-house expertise. The Society has concluded that to fight all of these energy applications 'all the way' would prevent it from discharging its duties to the rest of the county where many other pressing applications arose during the year.

Our work with communities in Suffolk has continued to include exciting project work. In 2023 we were successful in a third and final round of funding from CPRE, to reinstate/restore hedgerows in the Dedham Vale AONB as part of the Hedgerow Heroes campaign. SPS has been pleased to work with the Dedham Vale Farmer Cluster to secure vital funding for the last phase of this important restoration work.

We are proud that we have been able to work with and offer support to a number of single-issue campaign groups in Suffolk. In particular, we are pleased to have supported the Say No to Sunnica group campaigning against Sunnica, a solar factory in West Suffolk and East Cambridgeshire.

We have also worked closely with a community group known as CARE Suffolk who are fighting for the best outcomes from 3 solar farms in and around Bramford. We have continued to support the work of SASSES and SEAS, who have campaigned tirelessly against the selection of Friston for an energy hub near the east coast. We have supported their work by writing to MPs and ministers at crucial points in their campaign.

## **SUFFOLK PRESERVATION SOCIETY**

### **REPORT OF THE TRUSTEES - Continued** **FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Routine planning activities (continued)**

Finally, we have been pleased to work alongside the local Amenity Groups in the Suffolk, who are pushing local MPs to resist the proposed pylon lines by National Grid. Together we are standing up for Suffolk, holding our local representatives to account, pushing back on damaging schemes and demanding that affected communities' voices are heard. To this end, the Society, in conjunction with CPRE Essex and Norfolk, have commissioned a report on the Norwich to Tilbury pylon proposals called "Greening the Great Grid Upgrade". This important document has been circulated widely to MPs, Councillors, affected Local Parish Councils, National Grid and a number of other relevant parties.

SPS has had a good year with a range of strong outputs, impacts and successes, all underlined by a 6% increase in membership. We thank all our members, new and old, for supporting us in our very important work. Our members give us our mandate, help us to raise crucial income, but more importantly help us to raise our voice and increase our effectiveness. The last twelve months has seen a continued growth in some major development across Suffolk, especially large scale commercial solar; SPS planners have been heavily engaged with this. However, we have also widened the scope of our work including enhanced campaigning on the upgrading of the energy transmission that will have a major impact upon our countryside.

Increasing the income of the Society is key and to this end corporate supporters have been recruited, each for a five-year period: Castleacre Insurance Services Ltd; Birketts (Ipswich) and Reeman Dansie Auctions. It is the Society's intention to continue to recruit corporate sponsors in 2024.

##### **Public benefit**

The Trustees confirm that they have referred to the Charity Commissioners' General Guidance on Public Benefit when reviewing the Charity's aims and objectives and in formulating future plans.

#### **FINANCIAL REVIEW**

##### **Financial position**

In early 2025 the trustees were alerted to a serious situation involving the Society's financial position that came to light and materially impacted each of the Financial Years 2021 to 2024. In particular it transpired that during the period that COVID 19 restrictions were in place, and continuing thereafter, significant sums have been diverted from the Society without authorization, including numerous payments out of the Society's bank account. The total amount is in excess of £123K in respect of the four years 2021 to 2024, with other years also impacted.

The matter was immediately reported to the Police, and investigations continue with the involvement of specialist anti-fraud officers. An employee of the Society was suspended and subsequently dismissed. The Charity Commission was promptly informed, and we have been in regular contact since then. The Commission has acknowledged that the matter is being addressed appropriately.

As well as the financial loss, the impact on the Society's administration has been considerable, including the loss or destruction of almost all of the financial records. The financial data and materials put before the trustees were not authentic and, contrary to the trustees' understanding and belief, had not been independently examined. In consequence, it has been necessary to reconstruct Annual Accounts for the years 2021 to 2024 relying exclusively on copy bank statements and other external sources. At bottom, while in this report the trustees are confident that the Society's total income and expenditure are correct; the constituent elements have been assessed to the best of our ability on what we have available.

In the twelve months to December 2023 the Society's total revenues amounted to £122,601, while total expenditure was £226,045, resulting in a gross deficit of £103,444. This was partially offset by investment gains of £31,434 to leave a net deficit of £72,010. This figure includes unauthorized spending during the year of £36,929 (in the circumstances outlined in the Financial Review).

Total funds carried forward amounted to £448,014 at the year end.

## **SUFFOLK PRESERVATION SOCIETY**

### **REPORT OF THE TRUSTEES - Continued** **FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **Investment policy**

CCLA continue to advise the Society, based on a moderate risk strategy which resulted in a steady increase in fund into the third and final quarter of the year.

#### **Reserves policy**

The Society will continue to husband its reserves with caution, and the importance of these reserves has become increasingly important as effects of the global economic downturn and increasing overheads continue to bite.

#### **FUTURE PLANS**

The key objective of the Society during the continuing adverse phases of the global and national economic downturn must be to control its finances wisely and to control its costs where it can whilst focussing energy of staff and trustees on sustaining the valuable planning work output of the team. If the Society can continue do this it will be fulfilling its charitable objects and striving to protect and enhance the natural and man-made beauty of the whole of Suffolk.

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

##### **Governing document**

The charity is controlled by its governing document based on the "associated" model Charitable Incorporated Organization constitution published by the Charity Commission, adopted on 25 November 2013. The Charity's constitution was updated during 2021 and adopted on 5 November 2021. However, Trustee Thomas Seymour, has proposed a few minor amendments for the purpose of clarification which we hope will be approved by our members at this AGM.

The Charity commenced its undertaking as a Charitable Incorporated Organization (CIO) number 1154806 on 1 January 2014 having taken over the liabilities and assets of the previous charity number 249981.

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

The Society is a registered charity and is supported by a number of Trustees who constitute the Board. New Trustees are nominated by the Board drawing on their experience and, subject to approval are co-opted on to the Board of the Society. They will become full Trustees by confirmation of their status by a vote at the following AGM together with being a full member of the CIO.

On becoming a Trustee, the candidate is given a welcome package including details of meetings, the organization of the Society and duties and obligations of being a Trustee, as identified in Charity Commission guidance.

Rachel Bunn was appointed as a trustee by members at the AGM on 10 June 2023. Longstanding trustees Bob Kindred and Dr Jess Tipper retired with our thanks and appreciation for their efforts on behalf of the Society

##### **Organizational structure**

The Board is supported by a paid Director, who is both a qualified Planning Officer and a Conservation Officer, a Planning Officer and an Office Manager, all of whom are part-time. The Chairman and Director are available to answer any questions the Trustees may have.

##### **Decision making**

The Trustees comprise the Board which sets policy and strategy and has an overriding duty to ensure the Society acts within its remit and manages its assets wisely and prudently.

**SUFFOLK PRESERVATION SOCIETY**

**REPORT OF THE TRUSTEES - Continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Relationship with other Charities and with Related Parties**

The Society acts as the Suffolk representative of the Campaign to Protect Rural England (CPRE) to whom CPRE members pay their subscriptions direct at rates determined from time to time by the CPRE. The CPRE determines the share of each individual subscription which the Society is entitled to receive back in respect of its numbers. For the year to 31 December 2023 the Society received 50% of the total subscriptions paid by its members direct to the CPRE.

The Society rents an office within Little Hall in Lavenham, in a building owned by the Suffolk Building Preservation Trust. After the four-year contractual term of the lease came to an end in October 2023, the Society's tenancy continues under the terms of the Landlord and Tenant Act 1954.

**GOING CONCERN**

The Trustees have given careful consideration to the question of 'going concern'. In the light of the financial information given in the report above, and excluding any speculative valuation on the balance of the Jeanne Walker legacy, the Trustees are of the opinion that it is appropriate to continue to prepare its accounts on the 'going concern basis' during the 12 months from the date of approval of these accounts.

Approved by order of the board of trustees on 8 December 2025 and signed on its behalf by:

.....  
R Townshend Dip LA CHLI Hon FRBS - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SUFFOLK PRESERVATION SOCIETY**

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**Independent examiner's report to the trustees of Suffolk Preservation Society ('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement - matters of concern identified**

I have completed my examination.

In early 2025, the trustees became aware that suppliers to the Charity had not been paid. A full investigation was subsequently carried out, which revealed that a significant number of payments had been made without the trustees' authorisation.

It is alleged that an employee was able to redirect supplier payments and other funds to their personal bank account, without the trustees' knowledge.

Suffolk Police are currently investigating the matter.

Between 2021 and 2024, the trustees have identified misappropriated funds totalling £123,410. Of this, £30,011 relates to the financial year under review.

Furthermore, accurate accounting records had not been maintained since 2021. As a result, the trustees have had to reconstruct the financial records in order to prepare these accounts. I have reviewed the accounts against the underlying information reconstructed records; however, I have not conducted an audit, as this falls outside the scope of I engagement.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. except for the matter of concern noted above accounting records were not kept in accordance with section 130 of the Charities Act; or the accounts do not accord with those records; or
2. the accounts do not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

M A Wallace TEP CTA FCA  
The Institute of Chartered Accountants in England and Wales  
Walter Wright, Chartered Accountants  
89 High Street, Hadleigh  
Ipswich. IP7 5EA

Date: 8 December 2025

**SUFFOLK PRESERVATION SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		3,380	23,150
Other trading activities	2	108,671	128,485
Investment income	3	<u>10,550</u>	<u>10,733</u>
<b>Total</b>		<u>122,601</u>	<u>162,368</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities		<u>63,979</u>	<u>52,777</u>
		63,979	52,777
<b>Charitable activities</b>			
Management and administration		123,972	123,452
Other		<u>38,094</u>	<u>30,055</u>
<b>Total</b>		<u>226,045</u>	<u>206,284</u>
Net gains/(losses) on investments		<u>31,434</u>	<u>(45,110)</u>
<b>NET INCOME/(EXPENDITURE)</b>		(72,010)	(89,026)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		520,024	609,050
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>448,014</u>	<u>520,024</u>

The notes form part of these financial statements

**SUFFOLK PRESERVATION SOCIETY**

**BALANCE SHEET**  
**31 DECEMBER 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>	Notes		
Intangible assets	7	587	1,175
Tangible assets	8	1,177	1,903
Investments	9	<u>376,221</u>	<u>344,787</u>
		377,985	347,865
<b>CURRENT ASSETS</b>			
Debtors	10	2,507	4,044
Cash at bank		<u>108,075</u>	<u>191,543</u>
		110,582	195,587
<b>CREDITORS</b>			
Amounts falling due within one year	11	(32,271)	(14,059)
		<u>78,311</u>	<u>181,528</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		456,296	529,393
<b>CREDITORS</b>			
Amounts falling due after more than one year	12	(8,282)	(9,369)
		<u>448,014</u>	<u>520,024</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	13		
Unrestricted funds		<u>448,014</u>	<u>520,024</u>
<b>TOTAL FUNDS</b>		<u>448,014</u>	<u>520,024</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 December 2025 and were signed on its behalf by:

*R. C. Townshend*

.....  
R Townshend Dip LA CHLI Hon FRBS - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 33.7.

**Income**

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

Life subscriptions are brought into incoming resources over a period of ten years from the year of receipt.

**Expenditure**

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

**Intangible fixed assets**

The computer software cost relates to the charities new website. The website did not go live until January 2020 and will be amortized on a straight line basis over five years from 2020.

**Tangible fixed assets**

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

Office equipment - 20% on reducing balance

**Taxation**

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

**Fund accounting**

The charity did not hold any restricted funds during the year.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Subscriptions	27,562	46,464
Functions income	81,026	82,021
SPS Newsletter income	<u>83</u>	<u>-</u>
	<u>108,671</u>	<u>128,485</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Investment income	<u>10,550</u>	<u>10,733</u>

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

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

	2023	2022
	£	£
Depreciation - owned assets	726	797
Other operating leases	4,000	4,000
Computer software amortisation	<u>588</u>	<u>588</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Management and administration	1	1
Direct charitable expenditure	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**7. INTANGIBLE FIXED ASSETS**

	Computer software £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	<u>2,938</u>
<b>AMORTISATION</b>	
At 1 January 2023	1,763
Charge for year	<u>588</u>
At 31 December 2023	<u>2,351</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>587</u>
At 31 December 2022	<u>1,175</u>

**8. TANGIBLE FIXED ASSETS**

	Office equipment £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	<u>36,212</u>
<b>DEPRECIATION</b>	
At 1 January 2023	34,309
Charge for year	<u>726</u>
At 31 December 2023	<u>35,035</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>1,177</u>
At 31 December 2022	<u>1,903</u>

**9. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2023	344,787
Revaluations	<u>31,434</u>
At 31 December 2023	<u>376,221</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>376,221</u>
At 31 December 2022	<u>344,787</u>

There were no investment assets outside the UK.

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**9. FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 December 2023 is represented by:

Valuation in 2023	Listed investments £ <u>376,221</u>
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At 31 December 2023 the Society's investments at market value were:-

COIF Charities Investment Fund Income Units	<u>376,221</u>
	<u>£ 376,221</u>

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

	2023	2022
	£	£
Prepayments and accrued income	<u>2,507</u>	<u>4,044</u>

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

	2023	2022
	£	£
Social security and other taxes	20,071	5,211
Life subscriptions	2,666	2,491
Accrued expenses	<u>9,534</u>	<u>6,357</u>
	<u>32,271</u>	<u>14,059</u>

**12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Life subscriptions	<u>8,282</u>	<u>9,369</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	520,024	(72,010)	448,014
	<u>520,024</u>	<u>(72,010)</u>	<u>448,014</u>

**SUFFOLK PRESERVATION SOCIETY****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023****13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	122,601	(226,045)	31,434	(72,010)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>122,601</u>	<u>(226,045)</u>	<u>31,434</u>	<u>(72,010)</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	609,050	(89,026)	520,024
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>609,050</u>	<u>(89,026)</u>	<u>520,024</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	162,368	(206,284)	(45,110)	(89,026)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>162,368</u>	<u>(206,284)</u>	<u>(45,110)</u>	<u>(89,026)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	609,050	(161,036)	448,014
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>609,050</u>	<u>(161,036)</u>	<u>448,014</u>

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	284,969	(432,329)	(13,676)	(161,036)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>284,969</u>	<u>(432,329)</u>	<u>(13,676)</u>	<u>(161,036)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**SUFFOLK PRESERVATION SOCIETY****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,380	23,150
<b>Other trading activities</b>		
Subscriptions	27,562	46,464
Functions income	81,026	82,021
SPS Newsletter income	<u>83</u>	<u>-</u>
	108,671	128,485
<b>Investment income</b>		
Investment income	<u>10,550</u>	<u>10,733</u>
<b>Total incoming resources</b>	122,601	162,368
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Functions expenditure	56,932	45,479
SPS Newsletter expenses	5,247	2,948
Media activity	<u>1,800</u>	<u>4,350</u>
	63,979	52,777
<b>Charitable activities</b>		
Wages	89,603	89,773
Social security	3,471	3,951
Pensions	<u>7,608</u>	<u>7,546</u>
	100,682	101,270
<b>Other</b>		
Interest payable	1,799	44
Exceptional items	<u>36,295</u>	<u>30,011</u>
	38,094	30,055
<b>Support costs</b>		
<b>Management</b>		
Rent	4,000	4,000
Insurance	663	650
Telephone	4,308	3,545
Postage and stationery	1,377	377
Sundries	4,104	6,793
Computer expenses	1,936	1,522
Books and publications	240	1,240
Carried forward	16,628	18,127

This page does not form part of the statutory financial statements

**SUFFOLK PRESERVATION SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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	2023	2022
	£	£
<b>Management</b>		
Brought forward	16,628	18,127
Accountancy	2,772	2,177
Consultancy	1,750	-
AGM	70	-
Subscriptions	756	493
Computer software	588	588
Depreciation of office equipment	<u>726</u>	<u>797</u>
	<u>23,290</u>	<u>22,182</u>
Total resources expended	<u>226,045</u>	<u>206,284</u>
<b>Net expenditure before gains and losses</b>	(103,444)	(43,916)
<b>Investment gains / (losses)</b>		
Gains / (losses) on investments	<u>31,434</u>	<u>(45,110)</u>
<b>Net expenditure</b>	<u>(72,010)</u>	<u>(89,026)</u>

This page does not form part of the statutory financial statements

**SUFFOLK PRESERVATION SOCIETY**

England & Wales - Charity number 1154806

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
SUFFOLK PRESERVATION SOCIETY

Walter Wright  
Chartered Accountants  
89 High Street  
Hadleigh  
Ipswich  
Suffolk  
IP7 5EA

**SUFFOLK PRESERVATION SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 13
<b>Detailed Statement of Financial Activities</b>	14 to 15

**SUFFOLK PRESERVATION SOCIETY**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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<b>TRUSTEES</b>	Mrs L Hunt B Kindred MBE BA MRTPI IHBC N Pearson OBE FCSI Rev T Redman MA BSc FRICS IHBC (resigned 10.6.22) Dr J Tipper PHD Cantab FSA R Townshend Dip LA CHLI Hon FRBS Mrs J A Ward BA (Hons) Dip.TP MBA MRTPI T Seymour LLB Hons S Sturgis AADip RIBA Sir G Quilter (appointed 10.6.22) K Debenham MSc DIC ACIB MA (appointed 10.6.22)
<b>REGISTERED OFFICE</b>	Little Hall Market Place Lavenham Sudbury Suffolk CO10 9QZ
<b>REGISTERED CHARITY NUMBER</b>	1154806
<b>INDEPENDENT EXAMINER</b>	Walter Wright Chartered Accountants 89 High Street Hadleigh Ipswich Suffolk IP7 5EA

## **SUFFOLK PRESERVATION SOCIETY**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Society works to preserve and enhance the buildings, landscape and coastline of Suffolk. It continues to pursue this key aim by making professional informed representations on planning applications arising anywhere in the county where, in the opinion of the Society's professionally qualified planning officers, those developments would harm the interests the Society seeks to protect. This work is critical in preserving the best of the county's common inheritance for the benefit of all.

##### **Review of activities**

SPS has had a good year with increased outputs, impacts and successes, all underlined by a 10% increase in membership. We thank all our members, new and old, for supporting us in our very important work. Our members give us our mandate, help us to raise crucial income, but more importantly help us to raise our voice and increase our effectiveness. The last twelve months has seen a continued growth in major development across Suffolk; SPS planners have been heavily engaged with this. However, we have also widened the scope of our work with a number of exciting new initiatives.

2022 saw a full calendar of training, lectures and social events and we have been lucky enough to secure access to some of the county's most exclusive and beautiful locations including Tendring Hall and Sibton Park.

##### **Routine planning activities**

Through our sustained campaigning work, we have seen some real successes this year in the proposed changes to the Levelling Up Bill. This sees a major planning breakthrough with the scrapping of housing targets which have so often meant damaging development in Suffolk because of top-down targets, disempowering planning authorities and disenfranchising local communities. Other important breakthroughs include a major shift in government policy to prioritise the development on brownfield (previously developed) land over greenfield.

The Society's position remains that the scale and complexity of each of these very large applications has the potential to overwhelm the finite resources of the charity. Accordingly, the trustees have agreed that the Society would provide support, as far as capacity allows, in terms of signposting special interest groups to appropriate specialist expertise, and offering input on their evidence, using our own in-house expertise. The Society has concluded that to fight all of these energy applications 'all the way' would prevent it from discharging its duties to the rest of the county where many other pressing applications arose during the year.

Our work with communities in Suffolk has recently developed to include exciting project work. In 2022 we were successful in a second round of funding from CPRE, to reinstate/restore hedgerows in the Dedham Vale AONB as part of the Hedgerow Heroes campaign. SPS has been pleased to work with the Dedham Vale Farmer Cluster to provide vital funding for this important restoration work.

We have continued to respond to sensitive planning applications affecting protected landscapes, listed buildings and other sensitive locations across Suffolk. In 2022 we responded to 57 planning applications and 15 local and national planning consultations affecting our countryside and built heritage including 12 responses to consultations on energy Nationally Significant Infrastructure Projects. Of the planning applications that have been determined, the views expressed by the SPS have to a greater or lesser extent been successfully reflected in 69% of the decisions. We consider this to be a good outcome and, in addition to this, SPS has continued to provide planning advice to many individuals and communities to help them understand and respond to planning issues that affect them.

We are proud that we have been able to work with and offer support to a number of single-issue campaign groups in Suffolk. In particular, we are pleased to have supported the Say No to Sunnica group campaigning against Sunnica, a solar factory in West Suffolk and East Cambridgeshire.

## **SUFFOLK PRESERVATION SOCIETY**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Routine planning activities (continued)**

We have also worked closely with a community group known as CARE Suffolk who are fighting for the best outcomes from 3 solar farms in and around Bramford. We have continued to support the work of SASES and SEAS, who have campaigned tirelessly against the selection of Friston for an energy hub near the east coast. We have supported their work by writing to MPs and ministers at crucial points in their campaign.

Finally, we have been pleased to work alongside the Coalition of Amenity Groups in the East of England, who are pushing local MPs to resist the proposed pylon lines by National Grid. Together we are standing up for Suffolk, holding our local representatives to account, pushing back on damaging schemes and demanding that affected communities' voices are heard.

##### **Public benefit**

The Trustees confirm that they have referred to the Charity Commissioners' General Guidance on Public Benefit when reviewing the Charity's aims and objectives and in formulating future plans.

#### **FINANCIAL REVIEW**

##### **Financial position**

In early 2025 the trustees were alerted to a serious situation involving the Society's financial position that came to light and materially impacted each of the Financial Years 2021 to 2024. In particular it transpired that during the period that COVID 19 restrictions were in place, and continuing thereafter, significant sums have been diverted from the Society without authorization, including numerous payments out of the Society's bank account. The total amount is in excess of £123K in respect of the four years 2021 to 2024, with other years also impacted.

The matter was immediately reported to the Police, and investigations continue with the involvement of specialist anti-fraud officers. An employee of the Society was suspended and subsequently dismissed. The Charity Commission was promptly informed, and we have been in regular contact since then. The Commission has acknowledged that the matter is being addressed appropriately.

As well as the financial loss, the impact on the Society's administration has been considerable, including the loss or destruction of almost all of the financial records. The financial data and materials put before the trustees were not authentic and, contrary to the trustees' understanding and belief, had not been independently examined. In consequence, it has been necessary to reconstruct Annual Accounts for the years 2021 to 2024 relying exclusively on copy bank statements and other external sources. At bottom, while in this report the trustees are confident that the Society's total income and expenditure are correct; the constituent elements have been assessed to the best of our ability on what we have available.

In the twelve months to December 2022 the Society's total revenues amounted to £162,368 (including legacies and donations amounting to £23,150), while total expenditure was £206,284, resulting in a gross deficit of £43,916 and a net deficit of £89,026 (after investment losses of £45,110). Total expenditure includes unauthorized spending during the year of £31,316 (in the circumstances outlined in the Financial Review).

Total funds carried forward amounted to £520,024 at the year end.

##### **Investment policy**

CCLA continue to advise the Society, based on a moderate risk strategy which resulted in a steady increase in fund into the third quarter of the year.

##### **Reserves policy**

The Society will continue to husband its reserves with caution, and the importance of these reserves has become increasingly clear as the financial impacts of the pandemic continue to bite.

#### **FUTURE PLANS**

The key objective of the Society during the continuing adverse phases of the pandemic must be to control its finances wisely and to control its costs where it can whilst focussing energy of staff and trustees on sustaining the valuable planning work output of the team. If the Society can do this it will be fulfilling its charitable objects and striving to protect and enhance the natural and man-made beauty of the whole of Suffolk.

**SUFFOLK PRESERVATION SOCIETY**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document based on the "associated" model Charitable Incorporated Organization constitution published by the Charity Commission, adopted on 25 November 2013. The Charity's constitution was updated during 2021 and adopted on 5 November 2021.

The Charity commenced its undertaking as a Charitable Incorporated Organization (CIO) number 1154806 on 1 January 2014 having taken over the liabilities and assets of the previous charity number 249981.

**Recruitment and appointment of new trustees**

The Society is a registered charity and is supported by a number of Trustees who constitute the Board. New Trustees are nominated by the Board drawing on their experience and, subject to approval are co-opted on to the Board of the Society. They will become full Trustees by confirmation of their status by a vote at the following AGM together with being a full member of the CIO. On becoming a Trustee, the candidate is given a welcome package including details of meetings, the organization of the Society and duties and obligations of being a Trustee, as identified in Charity Commission guidance

Sir Guy Quilter and Karl Debenham were appointed as trustees by members at the AGM on 10 June 2022. Longstanding trustee Rev. Tony Redman retired.

**Organizational structure**

The Board is supported by a paid Director, who is both a qualified Planning Officer and a Conservation Officer, a Planning Officer and an Office Manager, all of whom are part time. The Chairman and Director are available to answer any questions the Trustees may have.

**Decision making**

The Trustees comprise the Board which sets policy and strategy and has an overriding duty to ensure the Society acts within its remit and manages its assets wisely and prudently.

**Relationship with other Charities and with Related Parties**

The Society acts as the Suffolk representative of the Campaign to Protect Rural England (CPRE) to whom CPRE members pay their subscriptions direct at rates determined from time to time by the CPRE. The CPRE determines the share of each individual subscription which the Society is entitled to receive back in respect of its numbers. For the year to 31 December 2022 the Society received 50% of the total subscriptions paid by its members direct to the CPRE.

The Society rents an office within Little Hall in Lavenham, in a building owned by the Suffolk Building Preservation Trust. A four year rental agreement is now into its third year.

**GOING CONCERN**

The Trustees have given careful consideration to the question of 'going concern'. In the light of the financial information given in the report above, and excluding any speculative valuation on the legacy, the Trustees are of the opinion that it is appropriate to continue to prepare its accounts on the 'going concern basis' during the 12 months from the date of approval of these accounts.

Approved by order of the board of trustees on 8 December 2025 and signed on its behalf by:

.....  
R Townshend Dip LA CHLI Hon FRBS - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SUFFOLK PRESERVATION SOCIETY**

---

**Independent examiner's report to the trustees of Suffolk Preservation Society ('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement - matters of concern identified**

I have completed my examination.

In early 2025, the trustees became aware that suppliers to the Charity had not been paid. A full investigation was subsequently carried out, which revealed that a significant number of payments had been made without the trustees' authorisation.

It is alleged that an employee was able to redirect supplier payments and other funds to their personal bank account, without the trustees' knowledge.

Suffolk Police are currently investigating the matter.

Between 2021 and 2024, the trustees have identified misappropriated funds totalling £123,410. Of this, £30,011 relates to the financial year under review.

Furthermore, accurate accounting records had not been maintained since 2021. As a result, the trustees have had to reconstruct the financial records in order to prepare these accounts. I have reviewed the accounts against the underlying information reconstructed records; however, I have not conducted an audit, as this falls outside the scope of I engagement.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. except for the matter of concern noted above accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

M A Wallace TEP CTA FCA  
The Institute of Chartered Accountants in England and Wales  
Walter Wright, Chartered Accountants  
89 High Street, Hadleigh  
Ipswich. IP7 5EA

Date: 8 December 2025

**SUFFOLK PRESERVATION SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

		2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		23,150	172,366
Other trading activities	2	128,485	58,162
Investment income	3	<u>10,733</u>	<u>12,875</u>
<b>Total</b>		<u>162,368</u>	<u>243,403</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities		<u>52,777</u>	<u>36,535</u>
		52,777	36,535
<b>Charitable activities</b>			
Salaries		-	47,900
Management and administration		123,452	69,712
Other		<u>30,055</u>	<u>29,922</u>
<b>Total</b>		<u>206,284</u>	<u>184,069</u>
Net gains/(losses) on investments		<u>(45,110)</u>	<u>57,861</u>
<b>NET INCOME/(EXPENDITURE)</b>		(89,026)	117,195
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		609,050	491,855
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>520,024</u>	<u>609,050</u>

The notes form part of these financial statements

**SUFFOLK PRESERVATION SOCIETY**

**BALANCE SHEET**  
**31 DECEMBER 2022**

		2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>	Notes		
Intangible assets	7	1,175	1,763
Tangible assets	8	1,903	2,250
Investments	9	<u>344,787</u>	<u>389,897</u>
		347,865	393,910
<b>CURRENT ASSETS</b>			
Debtors	10	4,044	170,259
Cash at bank		<u>191,543</u>	<u>62,584</u>
		195,587	232,843
<b>CREDITORS</b>			
Amounts falling due within one year	11	(14,059)	(7,643)
		<u>181,528</u>	<u>225,200</u>
<b>NET CURRENT ASSETS</b>			
		<u>181,528</u>	<u>225,200</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		529,393	619,110
<b>CREDITORS</b>			
Amounts falling due after more than one year	12	(9,369)	(10,060)
		<u>520,024</u>	<u>609,050</u>
<b>NET ASSETS</b>			
		<u>520,024</u>	<u>609,050</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>520,024</u>	<u>609,050</u>
<b>TOTAL FUNDS</b>		<u>520,024</u>	<u>609,050</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 December 2025 and were signed on its behalf by:

*R.C. Townsend*

.....  
R Townsend Dip LA CHLI Hon FRBS - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 33.7.

**Income**

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

Life subscriptions are brought into incoming resources over a period of ten years from the year of receipt.

**Expenditure**

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

**Intangible fixed assets**

The computer software cost relates to the charities new website. The website did not go live until January 2020 and will be amortized on a straight line basis over five years from 2020.

**Tangible fixed assets**

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

Office equipment - 20% on reducing balance

**Taxation**

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

**Fund accounting**

The charity did not hold any restricted funds during the year.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Subscriptions	46,464	27,472
Functions income	82,021	32,310
SPS Newsletter income	<u>-</u>	<u>(1,620)</u>
	<u>128,485</u>	<u>58,162</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Investment income	<u>10,733</u>	<u>12,875</u>

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

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

	2022	2021
	£	£
Depreciation - owned assets	797	776
Other operating leases	4,000	4,000
Computer software amortisation	<u>588</u>	<u>587</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2022	2021
Management and administration	1	1
Direct charitable expenditure	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**7. INTANGIBLE FIXED ASSETS**

	Computer software £
<b>COST</b>	
At 1 January 2022 and 31 December 2022	<u>2,938</u>
<b>AMORTISATION</b>	
At 1 January 2022	1,175
Charge for year	<u>588</u>
At 31 December 2022	<u>1,763</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>1,175</u>
At 31 December 2021	<u>1,763</u>

**8. TANGIBLE FIXED ASSETS**

	Office equipment £
<b>COST</b>	
At 1 January 2022	35,762
Additions	<u>450</u>
At 31 December 2022	<u>36,212</u>
<b>DEPRECIATION</b>	
At 1 January 2022	33,512
Charge for year	<u>797</u>
At 31 December 2022	<u>34,309</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>1,903</u>
At 31 December 2021	<u>2,250</u>

**9. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2022	389,897
Revaluations	<u>(45,110)</u>
At 31 December 2022	<u>344,787</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>344,787</u>
At 31 December 2021	<u>389,897</u>

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**9. FIXED ASSET INVESTMENTS - continued**

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

Valuation in 2022	Listed investments £ <u>344,787</u>
-------------------	--

At 31 December 2022 the Society's investments at market value were:-

COIF Charities Investment Fund Income Units	<u>344,787</u>
	<u>£ 344,787</u>

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

	2022	2021
	£	£
Other debtors	-	165,000
Prepayments and accrued income	<u>4,044</u>	<u>5,259</u>
	<u>4,044</u>	<u>170,259</u>

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

	2022	2021
	£	£
Social security and other taxes	5,211	1,883
Life subscriptions	2,491	2,536
Accrued expenses	<u>6,357</u>	<u>3,224</u>
	<u>14,059</u>	<u>7,643</u>

**SUFFOLK PRESERVATION SOCIETY****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022****12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Life subscriptions	<u>9,369</u>	<u>10,060</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	609,050	(89,026)	520,024
	<u>609,050</u>	<u>(89,026)</u>	<u>520,024</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	162,368	(206,284)	(45,110)	(89,026)
	<u>162,368</u>	<u>(206,284)</u>	<u>(45,110)</u>	<u>(89,026)</u>

**Comparatives for movement in funds**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	491,855	117,195	609,050
	<u>491,855</u>	<u>117,195</u>	<u>609,050</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	243,403	(184,069)	57,861	117,195
	<u>243,403</u>	<u>(184,069)</u>	<u>57,861</u>	<u>117,195</u>

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**13. MOVEMENT IN FUNDS - continued**

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	491,855	28,169	520,024
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>491,855</u>	<u>28,169</u>	<u>520,024</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	405,771	(390,353)	12,751	28,169
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>405,771</u>	<u>(390,353)</u>	<u>12,751</u>	<u>28,169</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**SUFFOLK PRESERVATION SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	23,150	6,365
Legacies	<u>-</u>	<u>166,001</u>
	23,150	172,366
<b>Other trading activities</b>		
Subscriptions	46,464	27,472
Functions income	82,021	32,310
SPS Newsletter income	<u>-</u>	<u>(1,620)</u>
	128,485	58,162
<b>Investment income</b>		
Investment income	<u>10,733</u>	<u>12,875</u>
<b>Total incoming resources</b>	162,368	243,403
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Functions expenditure	45,479	30,500
SPS Newsletter expenses	2,948	3,635
Media activity	<u>4,350</u>	<u>2,400</u>
	52,777	36,535
<b>Charitable activities</b>		
Wages	89,773	80,966
Social security	3,951	3,437
Pensions	<u>7,546</u>	<u>6,999</u>
	101,270	91,402
<b>Other</b>		
Interest payable	44	-
Exceptional items	<u>30,011</u>	<u>29,922</u>
	30,055	29,922
<b>Support costs</b>		
<b>Management</b>		
Rent	4,000	4,000
Insurance	650	650
Telephone	3,545	3,389
Postage and stationery	377	1,041
Carried forward	8,572	9,080

This page does not form part of the statutory financial statements

**SUFFOLK PRESERVATION SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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	2022	2021
	£	£
<b>Management</b>		
Brought forward	8,572	9,080
Sundries	6,793	5,313
Computer expenses	1,522	1,144
Books and publications	1,240	4,662
Accountancy	2,177	3,440
Subscriptions	493	1,208
Computer software	588	587
Depreciation of office equipment	<u>797</u>	<u>776</u>
	<u>22,182</u>	<u>26,210</u>
Total resources expended	<u>206,284</u>	<u>184,069</u>
<b>Net (expenditure)/income before gains and losses</b>	(43,916)	59,334
<b>Investment gains / (losses)</b>		
Gains / (losses) on investments	<u>(45,110)</u>	<u>57,861</u>
<b>Net (expenditure)/income</b>	<u>(89,026)</u>	<u>117,195</u>

This page does not form part of the statutory financial statements

**SUFFOLK PRESERVATION SOCIETY**

England & Wales - Charity number 1154806

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**FOR**  
**SUFFOLK PRESERVATION SOCIETY**

Walter Wright  
Chartered Accountants  
89 High Street  
Hadleigh  
Ipswich  
Suffolk  
IP7 5EA

**SUFFOLK PRESERVATION SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 15
<b>Detailed Statement of Financial Activities</b>	16 to 170

**SUFFOLK PRESERVATION SOCIETY**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**TRUSTEES**

A W M Fane OBE MA FCA (resigned 5.11.21)  
R Carpenter DipArch RIBA (resigned 5.11.21)  
Mrs J M de Grazia BAJD (resigned 5.11.21)  
Mrs L Hunt  
B Kindred MBE BA MRTPI IHBC  
N Pearson OBE FCSI  
Rev T Redman MA BSc FRICS IHBC  
Dr J Tipper PHD Cantab FSA  
R Townshend Dip LA CHLI Hon FRBS  
Mrs J A Ward BA (Hons) Dip.TP MBA MRTPI  
T Seymour LLB Hons (appointed 5.11.21)  
S Sturgis AADip RIBA (appointed 5.11.21)

**REGISTERED OFFICE**

Little Hall  
Market Place  
Lavenham  
Sudbury  
Suffolk  
CO10 9QZ

**REGISTERED CHARITY  
NUMBER**

1154806

**INDEPENDENT EXAMINER**

Walter Wright  
Chartered Accountants  
89 High Street  
Hadleigh  
Ipswich  
Suffolk  
IP7 5EA

## **SUFFOLK PRESERVATION SOCIETY**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Society works to preserve and enhance the buildings, landscape and coastline of Suffolk. It continues to pursue this key aim by making professional informed representations on planning applications arising anywhere in the county where, in the opinion of the Society's professionally qualified planning officers, those developments would harm the interests the Society seeks to protect. This work is critical in preserving the best of the county's common inheritance for the benefit of all.

##### **Review of activities**

2021 has been another challenging year for SPS, as it has been for the whole country. The Society went into the New Year with hope that the restrictions would be lifted and the Society would be able to resume its usual schedule of events. In the first half of the year the uncertainty brought about by the Covid-19 pandemic remained and the decision was taken not to hold public facing events. During the second half of the year a new normal evolved and the trustees and members were able to hold a hybrid AGM.

No public fund raising events took place during the year and the Society carried on its necessary business with staff continuing to work from home in the main, and a full suite of meetings were held on Zoom enabling the Trustees to maintain contact with staff and with current matters, and to guide the Society through the challenging times..

##### **Routine planning activities**

2021 has been a year dominated by Nationally Significant Infrastructure Projects, with the Sizewell C and East Anglia1 (N) and 2 Windfarms Examinations taking place. Public consultation exercises were launched on other major energy projects including Sunnica, a solar farm in West Suffolk, and the national grid transmission project of Bramford to Twinstead. The Society made a number of detailed representations to all of the major energy projects as they have evolved.

The Society's position remains that the scale and complexity of each of these very large applications has the potential to overwhelm the finite resources of the charity. Accordingly, the trustees have agreed that the Society would provide support, as far as capacity allows, in terms of signposting special interest groups to appropriate specialist expertise, and offering input on their evidence, using our own in-house expertise. The Society has concluded that to fight all of these energy applications 'all the way' would prevent it from discharging its duties to the rest of the county where many other pressing applications arose during the year.

The planning casework continued throughout the year, with the Society's qualified planning officers responding to over 60 major or controversial planning applications, 6 Nationally Significant Infrastructure Project responses and 16 policy consultations ranging from neighbourhood plans, emerging district local plans, and government consultations including energy and changes to the planning system. Through those responses we worked hard to ensure that planning applications and emerging planning policy safeguard the historic environment, create high quality places and new developments that are in the right locations to protect the special qualities of our county.

Many of the usual face to face activities that the Society would have carried out have been interrupted due to the pandemic. However, a successful webinar was provided, in association with Suffolk Association of Local Councils, for Neighbourhood Planning training to parish councils. The Society also launched its first Heritage Champion Awards, which proved to be very popular and culminated in an Awards ceremony for the 13 winners at Sibton Park in spring 2022. The Society also worked with the Stour Valley Farmer Cluster delivering a Hedgerow Heroes project, restoring hedgerows in the Stour Valley, with funds made available from CPRE.

## **SUFFOLK PRESERVATION SOCIETY**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2021**

---

#### **OBJECTIVES AND ACTIVITIES**

##### **Routine planning activities (continued)**

Despite the challenges of the pandemic and the continuing demands of national energy projects, the Society has worked diligently and effectively in the discharge of its charitable duties to protect and promote the special heritage and landscape qualities of Suffolk.

##### **Public benefit**

The Trustees confirm that they have referred to the Charity Commission's General Guidance on Public Benefit when reviewing the Charity's aims and objectives and in formulating future plans.

#### **FINANCIAL REVIEW**

##### **Financial position**

In early 2025 the trustees were alerted to a serious situation involving the Society's financial position that came to light and materially impacted each of the Financial Years 2021 to 2024. In particular it transpired that during the period that COVID 19 restrictions were in place, and continuing thereafter, significant sums have been diverted from the Society without authorization, including numerous payments out of the Society's bank account. The total amount is in excess of £123K in respect of the four years 2021 to 2024, with other years also impacted.

The matter was immediately reported to the Police, and investigations continue with the involvement of specialist anti-fraud officers. An employee of the Society was suspended and subsequently dismissed. The Charity Commission was promptly informed, and we have been in regular contact since then. The Commission has acknowledged that the matter is being addressed appropriately.

As well as the financial loss, the impact on the Society's administration has been considerable, including the loss or destruction of almost all of the financial records. The financial data and materials put before the trustees were not authentic and, contrary to the trustees' understanding and belief, had not been independently examined. In consequence, it has been necessary to reconstruct Annual Accounts for the years 2021 to 2024 relying exclusively on copy bank statements and other external sources. At bottom, while in this report the trustees are confident that the Society's total income and expenditure are correct; the constituent elements have been assessed to the best of our ability on what we have available.

In the twelve months to December 2021 the Society's total revenues amounted to £243,403, while total expenditure was £184,069, resulting in a gross surplus of £59,334. This was increased by investment gains of £57,861 to leave a total surplus of £117,195. This figure includes unauthorized spending during the year of £29,474 (in the circumstances outlined in the Financial Review).

Total funds carried forward amounted to £609,050 at the year end.

##### **Investment policy**

CCLA continue to advise the Society, based on a moderate risk strategy which resulted in a steady increase in fund into the third quarter of the year.

##### **Reserves policy**

The Society will continue to husband its reserves with caution, and the importance of these reserves has become increasingly clear as the financial impacts of the pandemic continue to bite.

#### **FUTURE PLANS**

The key objective of the Society during the continuing adverse phases of the pandemic must be to control its finances wisely and to control its costs where it can whilst focussing energy of staff and trustees on sustaining the valuable planning work output of the team. If the Society can do this it will be fulfilling its charitable objects and striving to protect and enhance the natural and man-made beauty of the whole of Suffolk.

## **SUFFOLK PRESERVATION SOCIETY**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2021**

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

##### **Governing document**

The charity is controlled by its governing document based on the "associated" model Charitable Incorporated Organization constitution published by the Charity Commission, adopted on 25 November 2013. The Charity's constitution was updated during 2021 and adopted on 5 November 2021.

The Charity commenced its undertaking as a Charitable Incorporated Organization (CIO) number 1154806 on 1 January 2014 having taken over the liabilities and assets of the previous charity number 249981.

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

The Society is a registered charity and is supported by a number of Trustees who constitute the Board. New Trustees are nominated by the Board drawing on their experience and, subject to approval are co-opted on to the Board of the Society. They will become full Trustees by confirmation of their status by a vote at the following AGM together with being a full member of the CIO. On becoming a Trustee, the candidate is given a welcome package including details of meetings, the organization of the Society and duties and obligations of being a Trustee, as identified in Charity Commission guidance.

Thomas Seymour and Simon Sturgis were appointed as trustees by members at the AGM on Friday 5 November 2021. Our Chairman Andrew Fane stood down for personal reasons and was succeeded by Robert Townshend who had been Acting Chair for the second half of the year. Longstanding trustees Ralph Carpenter and Jessica de Grazia also retired.

##### **Organizational structure**

The Board is supported by a paid Director, who is both a qualified Planning Officer and a Conservation Officer, a Planning Officer and an Office Manager, all of whom are part time. The Chairman and Director are available to answer any questions the Trustees may have.

##### **Decision making**

The Trustees comprise the Board which sets policy and strategy and has an overriding duty to ensure the Society acts within its remit and manages its assets wisely and prudently.

##### **Relationship with other Charities and with Related Parties**

The Society acts as the Suffolk representative of the Campaign to Protect Rural England (CPRE) to whom CPRE members pay their subscriptions direct at rates determined from time to time by the CPRE. The CPRE determines the share of each individual subscription which the Society is entitled to receive back in respect of its numbers. For the year to 31 December 2021 the Society received 50% of the total subscriptions paid by its members direct to the CPRE.

The Society rents an office within Little Hall in Lavenham, in a building owned by the Suffolk Building Preservation Trust. A four year rental agreement is now into its third year.

**SUFFOLK PRESERVATION SOCIETY**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**GOING CONCERN**

The Trustees have given careful consideration to the question of 'going concern '. In the light of the financial information given in the report above, and excluding any speculative valuation on the legacy, the Trustees are of the opinion that it is appropriate to continue to prepare its accounts on the 'going concern basis during the 12 months from the date of approval of these accounts.

Approved by order of the board of trustees on 8 December 2025 and signed on its behalf by:

R Townshend Dip LA CHLI Hon FRBS - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SUFFOLK PRESERVATION SOCIETY**

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**Independent examiner's report to the trustees of Suffolk Preservation Society ('the Charity')**

I report to the Charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement - matters of concern identified**

I have completed my examination.

In early 2025, the trustees became aware that suppliers to the Charity had not been paid. A full investigation was subsequently carried out, which revealed that a significant number of payments had been made without the trustees' authorisation.

It is alleged that an employee was able to redirect supplier payments and other funds to their personal bank account, without the trustees' knowledge.

Suffolk Police are currently investigating the matter.

Between 2021 and 2024, the trustees have identified misappropriated funds totalling £123,410. Of this, £29,922 relates to the financial year under review.

Furthermore, accurate accounting records had not been maintained since 2021. As a result, the trustees have had to reconstruct the financial records in order to prepare these accounts. I have reviewed the accounts against the underlying information reconstructed records; however, I have not conducted an audit, as this falls outside the scope of I engagement.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. except for the matter of concern noted above accounting records were not kept in in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

M A Wallace TEP CTA FCA  
The Institute of Chartered Accountants in England and Wales  
Walter Wright, Chartered Accountants  
89 High Street, Hadleigh  
Ipswich. IP7 5EA

Date: 8 December 2025

**SUFFOLK PRESERVATION SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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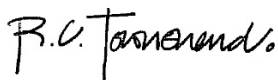
		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		172,366	9,533
Other trading activities	2	58,162	33,228
Investment income	3	<u>12,875</u>	<u>8,246</u>
<b>Total</b>		<u>243,403</u>	<u>51,007</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities		<u>36,535</u>	<u>9,093</u>
		36,535	9,093
<b>Charitable activities</b>			
Salaries		47,900	89,666
Management and administration		69,712	24,740
Other		<u>29,922</u>	<u>-</u>
<b>Total</b>		<u>184,069</u>	<u>123,499</u>
Net gains/(losses) on investments		<u>57,861</u>	<u>(43,287)</u>
<b>NET INCOME/(EXPENDITURE)</b>		117,195	(115,779)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		491,855	607,634
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>609,050</u>	<u>491,855</u>

**SUFFOLK PRESERVATION SOCIETY**

**BALANCE SHEET**  
**31 DECEMBER 2021**

		2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>	Notes		
Intangible assets	8	1,763	2,350
Tangible assets	9	2,250	3,026
Investments	10	<u>389,897</u>	<u>441,878</u>
		393,910	447,254
<b>CURRENT ASSETS</b>			
Stocks	11	-	3,978
Debtors	12	170,259	7,864
Cash at bank and in hand		<u>62,584</u>	<u>49,521</u>
		232,843	61,363
<b>CREDITORS</b>			
Amounts falling due within one year	13	(7,643)	(5,746)
		<u>225,200</u>	<u>55,617</u>
<b>NET CURRENT ASSETS</b>			
		619,110	502,871
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
<b>CREDITORS</b>			
Amounts falling due after more than one year	14	(10,060)	(11,016)
		<u>609,050</u>	<u>491,855</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	15		
Unrestricted funds		<u>609,050</u>	<u>491,855</u>
<b>TOTAL FUNDS</b>		<u>609,050</u>	<u>491,855</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 December 2025 and were signed on its behalf by:



.....  
R Townsend Dip LA CHLI Hon FRBS - Trustee

## **SUFFOLK PRESERVATION SOCIETY**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 DECEMBER 2021**

---

#### **1. ACCOUNTING POLICIES**

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

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 33.7.

##### **Income**

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

Life subscriptions are brought into incoming resources over a period of ten years from the year of receipt.

##### **Expenditure**

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

##### **Intangible fixed assets**

The computer software cost relates to the charities new website. The website did not go live until January 2020 and will be amortized on a straight line basis over five years from 2020.

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

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

Office equipment - 20% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

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

##### **Fund accounting**

The charity did not hold any restricted funds during the year.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Subscriptions	27,472	31,221
Functions income	32,310	657
SPS Newsletter income	<u>(1,620)</u>	<u>1,350</u>
	<u>58,162</u>	<u>33,228</u>

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Investment income	<u>12,875</u>	<u>8,246</u>

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

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

	2021	2020
	£	£
Depreciation - owned assets	776	866
Other operating leases	4,000	4,000
Computer software amortisation	<u>587</u>	<u>588</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
Management and administration	1	1
Direct charitable expenditure	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**7. TRANSACTIONS WITH TRUSTEES**

During the year ended 31 December 2021, a trustee, Nicholas Pearson, lent the Charity the sum of £20,000 to fund a short term gap in the Charity's cashflow. This was repaid in full, without interest, by the end of the accounting period.

**8. INTANGIBLE FIXED ASSETS**

	Computer software £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u>2,938</u>
<b>AMORTISATION</b>	
At 1 January 2021	588
Charge for year	<u>587</u>
At 31 December 2021	<u>1,175</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>1,763</u>
At 31 December 2020	<u>2,350</u>

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**9. TANGIBLE FIXED ASSETS**

	Office equipment £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u>35,762</u>
<b>DEPRECIATION</b>	
At 1 January 2021	32,736
Charge for year	<u>776</u>
At 31 December 2021	<u>33,512</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>2,250</u>
At 31 December 2020	<u>3,026</u>

**10. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2021	441,878
Disposals	(118,465)
Revaluations	<u>66,484</u>
At 31 December 2021	<u>389,897</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>389,897</u>
At 31 December 2020	<u>441,878</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

	Listed investments £
Valuation in 2021	<u>389,897</u>

At 31 December 2021 the Society's investments at market value were:-

COIF Charities Investment Fund Income Units	<u>389,897</u>
	<u>£ 389,897</u>

**SUFFOLK PRESERVATION SOCIETY****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>11. STOCKS</b>		2021	2020
		£	£
Stock of books and trails		<u>-</u>	<u>3,978</u>
<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2021	2020
		£	£
Other debtors		165,000	-
Prepayments and accrued income		<u>5,259</u>	<u>7,864</u>
		<u>170,259</u>	<u>7,864</u>
<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2021	2020
		£	£
Social security and other taxes		1,883	1,888
Life subscriptions		2,536	2,360
Accrued expenses		<u>3,224</u>	<u>1,498</u>
		<u>7,643</u>	<u>5,746</u>
<b>14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		2021	2020
		£	£
Life subscriptions		<u>10,060</u>	<u>11,016</u>
<b>15. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.1.21	movement	31.12.21
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	491,855	117,195	609,050
	<u>491,855</u>	<u>117,195</u>	<u>609,050</u>
<b>TOTAL FUNDS</b>	<u>491,855</u>	<u>117,195</u>	<u>609,050</u>

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

	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	243,403	(184,069)	57,861	117,195
	<u>243,403</u>	<u>(184,069)</u>	<u>57,861</u>	<u>117,195</u>
<b>TOTAL FUNDS</b>	<u>243,403</u>	<u>(184,069)</u>	<u>57,861</u>	<u>117,195</u>

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	607,634	(115,779)	491,855
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>607,634</u>	<u>(115,779)</u>	<u>491,855</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	51,007	(123,499)	(43,287)	(115,779)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>51,007</u>	<u>(123,499)</u>	<u>(43,287)</u>	<u>(115,779)</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	607,634	1,416	609,050
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>607,634</u>	<u>1,416</u>	<u>609,050</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	294,410	(307,568)	14,574	1,416
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>294,410</u>	<u>(307,568)</u>	<u>14,574</u>	<u>1,416</u>

**SUFFOLK PRESERVATION SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**SUFFOLK PRESERVATION SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	6,365	9,533
Legacies	<u>166,001</u>	<u>-</u>
	172,366	9,533
<b>Other trading activities</b>		
Subscriptions	27,472	31,221
Functions income	32,310	657
SPS Newsletter income	<u>(1,620)</u>	<u>1,350</u>
	58,162	33,228
<b>Investment income</b>		
Investment income	<u>12,875</u>	<u>8,246</u>
<b>Total incoming resources</b>	243,403	51,007
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Functions expenditure	30,500	391
SPS Newsletter expenses	3,635	2,393
Media activity	<u>2,400</u>	<u>6,309</u>
	36,535	9,093
<b>Charitable activities</b>		
Wages	80,966	79,647
Social security	3,437	3,210
Pensions	<u>6,999</u>	<u>6,809</u>
	91,402	89,666
<b>Other</b>		
Exceptional items	29,922	-
<b>Support costs</b>		
<b>Management</b>		
Rent	4,000	4,000
Rates and water	-	305
Insurance	650	648
Light and heat	-	(373)
Telephone	3,389	1,925
Postage and stationery	1,041	3,667
Carried forward	9,080	10,172

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**SUFFOLK PRESERVATION SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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	2021	2020
	£	£
<b>Management</b>		
Brought forward	9,080	10,172
Sundries	5,313	1,626
Computer expenses	1,144	3,094
Books and publications	4,662	486
Courses	-	402
Volunteer and officers expenses	-	1,551
Accountancy	3,440	3,748
Consultancy	-	462
Subscriptions	1,208	1,745
Computer software	587	588
Depreciation of office equipment	<u>776</u>	<u>866</u>
	<u>26,210</u>	<u>24,740</u>
Total resources expended	<u>184,069</u>	<u>123,499</u>
<b>Net income/(expenditure) before gains and losses</b>	59,334	(72,492)
<b>Investment gains / (losses)</b>		
Gains / (losses) on investments	<u>57,861</u>	<u>(39,416)</u>
<b>Net income/(expenditure)</b>	<u>117,195</u>	<u>(111,908)</u>

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