



Letter Box Study Group

Charitable Incorporated Organisation

Charity Registration Number 1198577

Trustees' Report and Financial Statements

For the period 11 April 2022 to 30 April 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1198577

Trustees

The affairs of the CIO are managed by its Trustees. The Trustees who served during the period are:

Andrew R Young (<i>appointed 11 April 2022</i>)	(Chairman and Acting Treasurer)
Paul Snelling (<i>appointed 11 April 2022</i>)	(Vice Chairman)
Valerie P Scott (<i>appointed 11 April 2022</i>)	(Secretary)
Wayne E Cox (<i>appointed 11 April 2022</i>)	
Robert R Hunt (<i>appointed 11 April 2022</i>)	
Simon Vaughan Winter (<i>appointed 11 April 2022</i>)	
Andrew W Young (<i>appointed 11 April 2022</i>)	

The Trustees met formally on three occasions during the period using *Zoom*, with additional discussions taking place by email.

Contact address

7 Bow Close, Newport, TF10 7GR

Independent Examiner

Cyril R H Parsons, 83 Ingram Avenue, Aylesbury, HP21 9DH

Bankers

TSB Bank PLC, 30-31 Long Causeway, Peterborough, PE1 1XP

Objects

The objects of the LBSG as laid out in its constitution are to advance the education of the public in the heritage and history, development and maintenance of letter boxes in the United Kingdom, and British letter boxes worldwide where they are found, including by:

1. maintaining the only comprehensive data base of the 115,500 roadside letter boxes including location, style, type, monarchical cipher, and rarity
2. providing educational information via the CIO's website and social media channels, newsletter, meetings, publications, email discussions and picture sharing
3. working collaboratively particularly with Royal Mail and The Postal Museum, their heirs and successors, on heritage issues, including through heritage meetings chaired by the CIO, and to help support the policy agreement of Royal Mail and English Heritage on the conservation of roadside letter boxes
4. providing educational materials for the use of schools and informal education organisations on the history of the design of and social communications through roadside letter boxes

REPORT OF THE TRUSTEES for the period 11 April 2022 to 30 April 2023

The Trustees are pleased to present their report together with the financial statements of the charity for the period 11 April 2022 to 30 April 2023.

The Group is a Charitable Incorporated Organisation (CIO) incorporated on 11 April 2022, having previously been an unincorporated association founded in 1976.

Public Benefit

The Trustees have regard to the Charity Commission's guidance on public benefit. Under their Guidance the Group fulfils its Public Benefit requirement particularly through points 2, 3, and 4 of its Objects as stated on the previous page, and through its General Enquiries facility available to the public on its website.

Membership

At the start of the period the Group had a membership of 506. On 30 April 2023 membership stood at 514. Most interest Groups are finding it difficult to recruit new members and are losing members each year through aging, so it is very pleasing to see this small increase in numbers. Our Secretary, Val Scott, manages our membership records and deals with new members who join during the year. She is particularly busy during membership renewal period in June and July.

Newsletter

Four editions of the Group's high-quality and well-respected Newsletter were produced in the period, edited by Simon Vaughan Winter. All were in full colour and the content totalled 240 pages. As always, a broad range of topics were covered, varying widely in approach and fully-reflecting the many letter box-related subjects that interest members.

Meetings

Our meetings programme has returned to normal following the Pandemic; three meetings were held in the period. The first was held at Portchester on 7 May 2022. A group of attendees travelled to the Isle of Wight the following day to visit Arthur Reeder's "Last Post" Museum. The AGM took place at Checkley, near Stoke-on-Trent, in October and this was followed by our second virtual meeting via *Zoom* in January 2023. Sixty members joined in from as far afield as Australia and the USA.

Publications

A wide range of publications are available to members with an order form appearing in each Newsletter. The Group's flagship full-colour *Guide to British Letter Boxes* now extends to 26 Sections, with compilation of the 27th underway at the end of the period. Supporting the *Guide* is a comprehensive series of 41 *Smart Viewing Notes*. The *Directory* is the LBSG database of box types and their locations and is available in full, normally supplied on USB memory stick. Printed lists offering a wide range of *Directory* extracts are also available. The *Register of Box Types* reached version 19 during the year. Copies of Newsletters 1-180 were available on DVD, prior to moving onto USB memory stick at the end of the period. The free *Index to Newsletters* covers numbers 114-185, with that for numbers 1-113 in preparation.

Website

The LBSG website continues to offer information to visitors and is an important recruitment tool. The news pages were updated throughout the period. The most popular item followed the death of Her Majesty Queen Elizabeth II in September 2022; it looked back at what happened after the deaths of George V and George VI and the abdication of Edward VIII and went on to explain when the first Charles III letter boxes might appear and the new royal ciphers that they will carry. Other work on developing the website continues behind the scenes.

Social Media

We recognise fully the importance of social media as a means of reaching and educating the public about letter boxes (thereby fulfilling one of our Public Benefit obligations) and enticing some of them to become members. Isla Kennedy manages our *Facebook*, *Instagram*, and *Twitter* accounts and had a lot of success with regular posts covering a wide range of themes. She is supported by members who make their photographs available, and then join in with the discussions that follow.

Post Box Working Group

The Group's Information Officer, Paul Snelling, chairs this Working Group attended by the LBSG, Royal Mail and The Postal Museum. It is a very useful forum for the exchange of information relating to letter boxes and allows us to highlight important matters and keeps up to date on Royal Mail's management of their post box estate. The Group met twice during the period, with more informal contact by email in-between time.

Email Discussion Group

The LBSG Mailing List is a forum via email which allows members to discuss anything relevant to the LBSG and to share photographs. Its origins can be traced back to May 1999 and it remains as popular as ever. During the period 85 different members made 10,255 postings to LIST.

The Directory

The Directory is the LBSG's fully-computerised database of box types and their locations. The Group's Information Officer, Paul Snelling, manages the updates received daily from members. These are entered remotely into the database by Paul and his RaK (Records and Knowledge) team. 9,547 entries were made in the period and the database contained a total of 766,629 individual records on 30 April 2023. relating to nearly 123,000 British and Irish letter boxes in use and preserved, in the UK, Ireland, and overseas. Paul also deals with any General Enquiries we receive from the public and keeps in contact with Royal Mail.

IT

The LBSG's IT Officer, Andrew W Young, is responsible for all the Group's computer equipment and software, including the PCs with which we run the *Directory* and email systems, and our backup operations. During December 2022, we had to migrate our email system to another supplier with no notice and this necessitated a lot of additional work over a very short period. Two of our *Directory* PCs failed in the period due to their age and were replaced without the loss of any data.

Educational Materials

Another of our Public Benefit obligations is to provide educational materials for the use of schools and informal education organisations on the history of the design of, and social communications through, roadside letter boxes. An education pack is downloadable from our website and consists of worksheets and activities for EYFS (Early Years Foundation Stage), and Key Stages 1 and 2. There are also notes for extension activities. The LBSG Education Pack helps children – and adults – look a little more closely at post boxes, their place in our community landscape, and the importance of staying in touch with friends, family and neighbours all over the world.

Finances

The Group continues to be financially stable. The financial report and statement of accounts follow this report.

Signed on behalf of the Trustees on 31 July 2023.

Andrew R. Young
Chairman

Valerie P. Scott
Secretary

FINANCIAL REPORT FOR THE PERIOD 11 APRIL 2022 – 30 APRIL 2023

The accounts for the period 11 April 2022 to 30 April 2023 are the first for Letter Box Study Group Charitable Incorporated Organisation (CIO). After this slightly extended first year our financial year will in future run from 1 May to 30 April annually. Our subscription year is unchanged, and subscriptions continue to fall due on 1 June.

The income and expenditure account covers a period of 385 days for the reasons outlined above. Subscription income was £14,649 and net sales income £1,103. The comparative figures for the final period when we were The Letter Box Study Group Trust were £14,399 and £982 respectively. HMRC has approved our registration for Gift Aid and we anticipate receiving a payment of £1,510 in respect of subscriptions and donations paid by UK tax payers to the Group during the period. Gift Aid means we can claim an extra 25p for every £1 given, at no cost to members. We ask members who live in the UK and pay sufficient tax and have not yet completed a Gift Aid Declaration Form to please consider doing so. Forms are available from the Group's Secretary, Val Scott.

Members received four full-colour Newsletters as usual; three were standard issues with 56 pages, and our Autumn journal was a bumper one of 72 pages. Although Newsletter postage costs increased we were able to limit this once more by buying a stock of NVI stamps ahead of Royal Mail's price increase. Yet again I would like to thank our Editor, Simon Vaughan Winter, not only for the superb Newsletter with which he rewards us every quarter, but also for ensuring we continue to get such good production costs and service from our printers.

After adjusting for the different lengths of accounting periods between this year and our final one as a Trust, there was an increase in website and internet costs of about £722. This is due to the rising costs of our technology and communication systems, most of which are invoiced in US Dollars.

We ended the period with a surplus of £1,209 – without the benefit of Gift Aid we would have had a small deficit of £301.

The balance sheet shows the value of the stamps we held at the year-end (£3,720) which will cushion the effect of this year's increase in postage cost. The final balance shown in the Letter Box Study Group Trust accounts last year has been transferred into this first set of accounts for Letter Box Study Group CIO, and together with this year's surplus on the Income and Expenditure Account we now have reserves of £21,117. I am pleased to say that the Group continues to enjoy a sound financial position.

Finally, I must give my thanks to Cyril Parsons who has undertaken an independent examination of these accounts once again. Producing this first set of accounts for the CIO has entailed both additional work and a tighter timetable as it is now a requirement of our being a charity that these accounts are published as part of the Trustees' Report in our Autumn Newsletter in advance of October's AGM. Things should be more straightforward next year. Cyril's assistance and advice are invaluable to me. I am very pleased to report that he has agreed to act as our Independent Examiner once again, and we will be proposing his reappointment at this year's Annual General Meeting.

Andrew R Young
Acting Treasurer

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS TO THE TRUSTEES OF
THE LETTER BOX STUDY GROUP FOR THE PERIOD 11 APRIL 2022 TO 30 APRIL 2023**

I report to the Trustees on my examination of the accounts of the above charity for the period 11 April 2022 to 30 April 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 my examination, I have followed all the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and contents 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.

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

1 August 2023

Cyril R H Parsons, BSc
83 Ingram Avenue
AYLESBURY, HP21 9DH

LETTER BOX STUDY GROUP

BALANCE SHEET

AS AT 30 APRIL 2023

	2023
	[385 days]
	£ £
Fixed Assets	
Computer Equipment	1,109
Web Development	217
Less: Depreciation	(587)

	739
Current Assets	
TSB Bank	14,586
Cash	3
<i>Debtors</i>	
Prepaid Expenses	970
Gift Aid	1,510
<i>Stock</i>	
Directory, Guide, &c	230
Newsletter, stamps, &c	3,720

	21,019
Less: Current Liabilities	
<i>Creditors</i>	
Prepaid subscriptions	641

	(641)

Total Assets less Current Liabilities	21,117
	=====
Represented By	
Transferred from Unincorporated Association	19,908
Surplus/(Deficit) of Income over Expenditure	1,209

	21,117
	=====

Signed on behalf of the Trustees on 31 July 2023.

Andrew R. Young
ChairmanValerie P. Scott
Secretary

LETTER BOX STUDY GROUP
INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD 11 APRIL 2022 TO 30 APRIL 2023 30 APRIL 2023

		2023 <i>[385 days]</i>
	£	£ £
Income		
Subscriptions		14,649
Sales		
Gross sales	1,783	
Less: Purchases	(680)	

Net sales income		1,103
Donations, gifts, &c		945
Gift Aid		1,510
Bank Interest		136

		18,343
Expenditure		
Newsletters		
Printing	7,659	
Postage and distribution	3,583	

		11,242
Meetings		
Members	180	
Trustees	—	

		180
Group Administration	142	
Print, postage, stationery	760	
Travel and subsistence	173	
Insurance	560	
Website and internet	3,490	
Depreciation	587	

		5,712

		(17,134)

Surplus/Deficit of Income over Expenditure		1,209
		=====