

# FRIENDS OF THE SOUTH DOWNS

England & Wales · Charity number 230329

## Details

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Other names	SOCIETY OF SUSSEX DOWNSMEN, SOCIETY OF SUSSEX DOWNSMEN LIMITED, SOUTH DOWNS SOCIETY, FRIENDS OF THE SOUTH DOWNS
Status	Registered
Legal form	Charitable company
Company number	<a href="#">00319437</a>
Registered	1963-10-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	3 Swan Court Station Road Pulborough West Sussex RH20 1RL
Phone	01798875073
Email	<a href="mailto:enquiries@friendsofthesouthdowns.org.uk">enquiries@friendsofthesouthdowns.org.uk</a>
Website	<a href="http://www.friendsofthesouthdowns.org.uk">www.friendsofthesouthdowns.org.uk</a>

## Activities

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**Objects:** THE CONSERVATION AND ENHANCEMENT FOR THE PUBLIC BENEFIT OF THE BEAUTY AND AMENITIES OF THE SOUTH DOWNS IN AND WITHIN THE VICINITY OF THE SOUTH DOWNS NATIONAL PARK

**Activities:** The object for which the Society is established is the preservation of the beauty and amenities of the South Downs for the public benefit. The Society works through its many volunteers and skilled professional staff, guided by its trustees who are elected by the membership, to achieve its objectives.

## Classification

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- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Environment/conservation/heritage
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** IN AND WITHIN THE VICINITY OF THE SOUTH DOWNS NATIONAL PARK
- East Sussex
- Hampshire
- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£192,369	£160,898	-	-
2023-12-31	£141,933	£169,991	-	-
2022-12-31	£229,005	£81,276	-	-
2021-12-31	£107,648	£124,782	-	-
2020-12-31	£89,705	£98,639	-	-

## Trustees

Name	Role	Appointed
ANDREW FRANCES LOVETT		2013-05-28
David Anthony Taylor		2025-10-15
David Gordon Green		2019-07-23
Dr ANTHONY MALCOLM WHITBREAD		2025-01-13
Henrietta Lacey-Gutsell		2025-01-13
Janet Goody		2022-07-12
Martin Small		2022-11-14
Paul Martin Gilchrist		2024-04-08

**FRIENDS OF THE SOUTH DOWNS**

England & Wales - Charity number 230329

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# Accounts

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Friends of the  
**SOUTH DOWNS**

Protecting the beauty of the Downs for over 100 years



**FRIENDS OF THE SOUTH DOWNS**

**FRIENDS OF THE SOUTH DOWNS REPORT  
AND FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2024**

**Charity Registration Number 230329  
Company Number 319437**

## Annual Report of Trustees and Directors 2024

Registered Office: 3, Swan Court, Station Road, Pulborough, West Sussex RH20 1RL

Telephone: 01798 875073 Email: enquiries@friendsofthesouthdowns.org.uk

**Website:** www.friendsofthesouthdowns.org.uk

President: [ ]

Vice-Presidents Peter Harris and Gerard Ryan KC.

Patron: Lord Egremont

Business Members: Albourne Estate, Feet and Motion, Landmark Systems, Langhams Brewery, Nyetimber Vineyard, Pied a Terre Adventures, Rosemary Eatherden, So Sussex, South Downs Discovery, Sussex Funeral Services and The White Hart, Stopham,

### **Members of Council during 2024 (The Charity Trustees and Directors of the Company) \***

David Green	Chairman	Elected June 24	3/3
Paul Wilkinson	Vice Chairman	Elected June 24	3/3
David Sawyer		Resigned as Chairman June 24	3/3
Patrick Haworth			3/3
Andrew Lovett	Treasurer		3/3
Nick Isaac		Resigned May 24	1/1
Caroline Douglas		Resigned December 24	3/3
Janet Goody			3/3
Martin Small			3/3
Paul Gilchrist		Elected May 24	2/3

\* Indicates actual and possible number of Council meetings attended.

### Staff at 31st December 2024:

Team Leader	Jenny Nayler
Marketing Manager	Gill Linturn
Social Media Coordinator	Eloise Phillips

### Bankers:

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ PO Box 358

Barclays Bank plc, North Street, Brighton BN1 1SF

Independent Examiner of the accounts: David Wheeler, Cheeld Wheeler & Co, Redhill Chambers, 2d High Street, Redhill, RH1 1RJ

Investment Managers: Cazenove Capital Management, 12 Moorgate, London EC2R 6DA

### **Representatives on significant external bodies as at 31 December 2024**

Campaign for National Parks: David Green

South Downs Network: Martin Small

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report. The financial statements of the charity for the year ended 31st December 2024 are available on the Companies House website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2019.

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

### **Structure, Governance and Management**

The Friends of the South Downs is a company limited by guarantee under the Companies Acts (number 319437) and a registered charity (number 230329). The name of the company and charity changed from South Downs Society during 2022. The Articles of Association were last revised at the Annual General Meeting on 7 November 2020.

Membership of the Friends is open to all. Membership on 31/12/24 was 1386. The Council is responsible for the management of the Friends and for setting its strategic direction. Its membership consists of the Treasurer and up to 12 ordinary members who are elected at an AGM.

The Treasurer is elected annually, but may be re-elected, whilst ordinary members are elected for three years, after which they may be re-elected. Members are invited to become trustees, by the Chairman, in the Downsman magazine and in the monthly e-news. Applicants are interviewed by the Chairman and one other trustee. The names of members of the Council serving in 2024 are shown on page 2. Since then, two additional trustees have been co-opted, Tony Whitbread and Henrietta Lacey-Gutsell. They will go forward for formal election at the 2025 AGM. New members of Council are provided with relevant Charity Commission publications and offered a one-to-one briefing.

The Friends have three committees which are appointed annually. These are the Planning and Conservation Committee which co-ordinates the work of District Officers in advising on developments in their area; the Access and Rights of Way Committee which provides guidance to the team of Area Access Officers in considering access and rights of way issues; and the Membership and Marketing Committee, which aims to increase the membership of the Friends and is responsible for fund raising and member events. A large team of volunteers perform a variety of tasks, including being committee members, District Officers, Area Access Officers, walks and stroll leaders and providing administrative support.

### **Objectives and Activities**

The Friends' objective is to conserve and enhance for the public benefit the beauty and amenities of the South Downs in and within the vicinity of the South Downs National Park. We are the only membership organisation dedicated to conserving and enhancing the beauty and amenities of the South Downs National Park. We work hard to improve access to the park and take an informed interest in planning policy and planning applications.

As well as providing a comprehensive programme of walks and strolls, we take a special interest in access, rights of way and other park initiatives, both in the Park and in the immediate area.

The Monday Group, based in Ditchling, are replacing stiles with gates, which the Friends help to fund. A project to provide seats made of oak and with various designs at regular intervals along the South Downs Way has achieved seven seats to date.

We also run projects to encourage the interest of children in the South Downs and for the last couple of years we have worked closely with Brighton University, providing encouragement for environmental students with prizes and an M.Sc project.

The trustees believe that all these activities ensure that we fulfil our duty in section 4 of the 2006 Charities Act to have due regard to the public benefit guidance published by the Charity Commission.

### **Achievements and Performance**

The highlight of 2024, the Friends' 101<sup>st</sup> year, was the CNP Conference which we hosted at Brighton University in mid September, before the students returned. The feedback we received was very positive. The speakers were good, the atmosphere was friendly and constructive, our emphasis on working with young people seemed to strike a chord and the field trip on the final morning, which was a safari to Knepp Estate was even blessed by sun. It was the culmination of a lot of work by the trustees and staff, a real team effort, orchestrated by David Sawyer calling on all his experience in project management.

During the year we:

- Not only continued to run our existing projects encouraging children to learn about the Downs, but expanded them, so that we now have a programme which I think we can feel justifiably proud of (see below)
- Continued to respond to planning, transport and access issues (see below)
- Continued to provide a full walks and strolls programme, encouraging many onto and around the Downs on walks and strolls that provide a warm welcome to newcomers and regulars alike.
- Our project to fund the replacement of stiles with kissing gates on paths in the National Park has continued, working closely with the Monday Group. This project affords many less mobile walkers easier access to more popular paths in the Park.
- Work continues with the provision of oak benches on the South Downs Way. Seven benches have been installed thus far. The challenge now is to finish the project, dealing with the stretch between Ditchling and Eastbourne.

There has been change on the staff front during the year. Alison Isaac, our Office Manager sadly left, as did Laura Libricz, our Social Media Coordinator. We have though been very fortunate to retain Gill Linturn, our Marketing Manager and to recruit fantastic replacements in Jenny Nayler as Team Manager and Eloise Phillips as Social Media Coordinator. They have quickly gelled into a very effective team offering invaluable support to trustees and members.

## **Planning and Conservation**

The Planning and Conservation Committee is tasked with monitoring all planning activity across the National Park. This is done through a network of District Officers (DOs), all Friends and volunteers covering the majority of the Park's 170 or so parishes between them. Unfortunately, with the retirement of some of the DOs, there are 23 parishes without a dedicated DO, but we try to keep an eye on those too.

Each week the National Park Authority (NPA) publishes separate lists of planning applications received and validated, decisions made, and appeals determined. Over a year the NPA receives approximately 4,000 applications. Of those, we usually only comment on a small proportion; those identified by the DOs as potentially affecting the special qualities of the Park, or as being of significance for its local communities. That is where the local knowledge of the DOs is vital.

Over the past year we have not had any major developments, but those on which we have commented would have had, in our view, unacceptable effects on the natural beauty, wildlife or cultural heritage of the Park. We were disappointed that the NPA approved the application for the redevelopment of the former Lewes bus station without, in our view, adequate alternative provision having been made as required by the relevant Local Plan policy. We therefore added our support to the request to the Secretary of State to call the application in for her own determination after the NPA resolved to grant permission, but unfortunately to no avail.

We submitted comments on the Government's proposed reforms of the National Planning Policy Framework, seeking to ensure that the protections afforded within the Framework to National Parks remained intact or were strengthened. The next challenges are to respond to the National Park Authority's reviews of both the South Downs Local Plan and of its Partnership Management Plan.

## **Access and Rights of Way**

Defra has announced that the cut off date of 2031 to register lost rights of way is to be removed. Ramblers, Open Spaces Society and CNP have campaigned for this for some time.

Our strong relationship with the Monday Group funding the replacement of stiles with kissing gates in East Sussex continues. Up to nine stiles have been identified for replacement in 2025.

County Councils are under continuing pressure to make savings in their budgets. They may seek more funding from organisations such as FSD to maintain the rights of way network and for more work to be carried out by volunteers. Thank you to our members for the work they do. New volunteers are always welcome.

The proposed re-organisation of local government and the current uncertainty as to what will happen is likely to have an impact on all areas of local government, including the rights of way network.

The Supreme Court's judgement in the Darwall case relating to wild camping on Dartmoor is not expected for some months.

## **Membership and Marketing**

The purpose of the M&M Committee is to increase our membership and wider profile, to organise member events and to raise funds - so that we can continue to achieve our

charitable objectives. Our membership declined slightly in 2024, but less than is the case with many other National Park Societies. We continued to grow our social media presence and completed the branding of our alcove in the Pump Barn at Seven Sisters Country Park, explaining our work to their large number of visitors. On events, we organised a number of well-attended talks, including one at Saddlescombe Farm and another jointly with Friends of Chichester Harbour. Finally, we reviewed the current effectiveness of our website, which will result in a major 'face lift' in 2025.

## **Walks and Strolls**

In 2024 we continued to provide an extensive walks and strolls programme across the whole length of the South Downs. Some of our walkers walked over 1,000 miles just by walking with us.

One of the features of last year's programme was walking sections of the Sussex Border Path. This year it is to be the Greensand Way, a scenic 108 mile route stretching from Haselmere in Surrey to Hamstreet in Kent. Thanks to the Walks Coordinator, Ian Lancaster and Strolls Coordinator, Mick Heywood for their ongoing work in producing the programme and to all the leaders.

The start of this year has seen the beginning of a trial collaboration with Ramblers Heart Healthy Strolls, focusing on Rowlands Castle and Emsworth areas in Hampshire/West Sussex border. We currently have vacancies for strolls leaders and it hoped the collaboration will help strengthen the strolls programme.

## **Education and Understanding**

The trustees have agreed that one of the key ways in which the Friends can safeguard the South Downs in the future is to encourage the interest of children and young people in the hope that they will get to know the landscape and culture and look after it when they are older.

The Friends have set up the projects described below with that objective.

**South Downs for All** is a project, largely funded by the National Lottery Heritage Fund, to introduce children to the landscape and culture of the South Downs. The first stage of the project involved eight schools in Sussex and was completed in 2024. The second stage involved Hampshire schools and started in that year. The schools have higher than average numbers of the less well-off and ethnic minorities: groups seen less in the natural environment. The children's work from the first stage was featured in a book "A year in the life of the South Downs". We also produced four heritage trail leaflets on wildlife, archaeology, the civil war and folklore. We contributed £10,000 of a total cost of about £70,000 for the first stage. The budget for the second stage is £85,700 and we are contributing £15,000. A website carries the content of the project: <https://southdownsforall.org.uk/>

**Explorers of the South Downs** is another project aimed at introducing children to the South Downs. In 2024 we have donated £20,000 to the South Downs National Park Authority who arranged about 40 fieldtrips for children at locations in Sussex and Hampshire. Again, the focus was on schools with children less likely to know the Downs.

**No child left behind** is a Youth Hostels Association scheme to enable children who don't normally visit the countryside to stay overnight in a youth hostel. We donated £12,000 to enable two schools to enjoy this experience on the South Downs.

### **Services for members**

The Downsman magazine and the monthly E-News keep members informed of the Friends' activities and concerns. 2024 saw us increase our social media presence on Instagram and Bluesky at the expense of Facebook and X.

Our team of staff are assisted by many volunteers who ensure the smooth running of the Friends.

### **Financial review and reserves policy**

The Friends uses its financial resources to help achieve its charitable objective of conserving and enhancing for the public benefit the beauty and amenities of the South Downs in and around the South Downs National Park.

During 2024 income exceeded expenditure by £31,471 (2023: deficit of £28,058), principally as a result of receiving legacies totalling £83,566. The market value of investments rose by £27,585 (2023: rise of £17,761), resulting in an overall increase in funds of £59,056 (2023: reduction of £10,297). At the year end total funds stood at £918,968 (2023: £859,912).

The Friends maintains its funds at a level to provide income to support activities which would not otherwise be affordable and to fund projects which are consistent with its objectives.

### **Conclusion**

2024, the first year of the Friends' second century, was one of change. David Sawyer stood down after seven years as Chair. We owe him a lot. Two of our three staff have moved on, but they have both been replaced. We have had a full programme of events, including hosting a successful CNP Conference. We can lay claim to a good relationship with the SDNPA, CNP and other public bodies. We are reaching out to a younger generation through social media. As we look forward, it is with real confidence. If we have to temper it with anything, it needs to be with sadness and thanks for the life of a remarkable Downsman, Richard Reed. Richard died early in 2024. He was a member for over 75 years. He was Chair on no less than three occasions. He was a great campaigner for the Downs, a thoroughly nice man and will be greatly missed by all who knew him.

### **Statement of Member's Responsibilities**

The members of Council are required to prepare financial statements for each financial period which give a true and fair view of the state of the Friends's affairs at the end of the financial year and of net incoming resources for the financial year. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently; and make judgements and estimates that are reasonable and prudent.

Trustees are responsible for:-

- a) Keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Friends and enable them to ensure that the financial statements comply with the relevant statute;
- b) Safeguarding the assets of the Friends and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and
- c) Preparing the financial statements on a going-concern basis unless it is inappropriate to assume that the Friends will continue to operate.

Approved by the Council on April 7<sup>th</sup> 2025 and signed **on their behalf by**

David Green - Chair

**Friends of the South Downs  
Independent examiner's report  
for the Year Ended 31 December 2024**

**Independent examiner's report to the trustees of Friends of the South Downs ('the Charitable Company')**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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



David Wheeler FCCA  
Independent Examiner  
Cheeld Wheeler & Co  
Chartered Certified Accountants  
Redhill Chambers  
2d High Street  
Redhill  
Surrey  
RH1 1RJ

Date: 7 April 2025

## Friends of the South Downs

### Statement of Financial Activities (including income and expenditure account)

For the year ended 31 December 2024

		2024	2023
		£	£
	Notes	Total	Total
<b>Income from:</b>	<b>3</b>		
Subscriptions, donations and legacies		127,637	87,933
Charitable activities		21,702	19,638
Other trading activities		1,508	715
Investments and interest	<b>9</b>	41,522	38,604
<b>Total</b>		<b>192,369</b>	<b>146,890</b>
<b>Expenditure on:</b>	<b>4</b>		
Raising funds		24,503	21,131
Charitable activities		136,395	153,817
<b>Total</b>		<b>160,898</b>	<b>174,948</b>
<b>Net income/(expenditure)</b>		<b>31,471</b>	<b>(28,058)</b>
<b>Other recognised gains/(losses)</b>	<b>9</b>		
Gains/(Losses) on investment assets		27,585	17,761
<b>Net movement in funds</b>		<b>59,056</b>	<b>(10,297)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		859,912	870,209
<b>Total funds carried forward</b>		<b>918,968</b>	<b>859,912</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.  
All funds are unrestricted.

## Friends of the South Downs

### Financial statements for the year ended 31 December 2024

Charity registration number: 230329

Company number: 319437

### Balance sheet

As at 31 December 2024

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Investments	9		787,328		734,743
<b>Current assets</b>					
Stock	13	957			
Debtors	11	8,350		6,000	
Cash at bank and in hand	10	162,477	171,784	134,132	140,132
<b>Creditors: amounts falling due within one year</b>	12		40,144		14,963
<b>Net current assets</b>			131,640		125,169
<b>Net assets</b>			<u>918,968</u>		<u>859,912</u>
<b>Funds</b>	15				
Unrestricted funds			918,968		859,912
<b>Total funds</b>			<u>918,968</u>		<u>859,912</u>

The company is exempt from the requirements relating to preparing audited accounts in accordance with section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.


The directors/trustees have prepared accounts in accordance with the Companies Act 2006 and the Charities Act 2011.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The trustees acknowledge their responsibilities for:

1. Ensuring that the charitable company keeps accounting records that comply with sections 386 and 387 of the Companies Act 2006
2. Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as they are applicable to the charitable company.

  
David Green

  
Andrew Lovett

07 April 2025

## Friends of the South Downs

### Notes to the financial statements

For the year ended 31 December 2024

#### 1 Accounting Policies

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

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### b) Preparation of the accounts on a going concern basis

The trustees are of the view that the Society is a going concern.

##### c) Income recognition policies

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

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

Grant income is credited in proportion to the amount of relevant and eligible expenditure incurred in the period.

For legacies, entitlement is taken as the earlier of:

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

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

Income received in advance of the provision of specified service is deferred until the criteria for income recognition are met.

##### d) Donated services and facilities

Donated services or facilities are recognised as income when the Society has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Society of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the Society which is the amount the Society would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### e) Interest receivable

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

##### f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Society. Designated funds are unrestricted funds of the Society which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular purposes.

##### g) Expenditure and irrecoverable VAT

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

- Costs of raising funds include membership services and purchasing merchandise.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the Society and their associated support costs
- Other expenditure represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### h) Allocation of support costs

Support costs are those functions that assist the work of the Society but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Society's charitable purposes. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

##### i) Operating leases

The rent on Society's office at Swan Court Pulborough is charged at a fixed amount per year.

##### j) Tangible fixed assets

Any individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis over their useful lives. Any office equipment above the £1,000 threshold is depreciated over four years.

k) Investments

Investments are valued at market value at the year end.

l) Stock

Any stock is included at the lower of cost or net realisable value. Any donated items of stock are recognised on receipt at fair value which is the amount the Society would have been willing to pay for the items on the open market.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the Society has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

The Society only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

**2 Legal status of charity**

The charity is a company limited by guarantee and has no share capital. The company is registered in England and Wales. The registered address of the company is 3 Swan Court, Station Road, Pulborough, West Sussex RH20 1RL. The liability of each member in the event of winding up is limited to 50p. The authorised number of members is unlimited. All members of the Council are also directors of the company. The charity is a public benefit charity. The charitable company is exempt from income and corporation tax.

**3 Analysis of Income**

		2024	2023
		£	£
<b>Donations and legacies</b>	Subscriptions	27,575	33,296
	Donations	16,496	7,432
	Legacies	83,566	47,205
	<b>Total</b>	<b>127,637</b>	<b>87,933</b>
<b>Charitable activities</b>	Grants	21,656	19,186
	Events	46	452
	<b>Total</b>	<b>21,702</b>	<b>19,638</b>
<b>Other trading activities</b>		1,508	715
<b>Investments and Interest (note 9)</b>		41,522	38,604
<b>Other</b>			
<b>Total</b>		<b>192,369</b>	<b>146,890</b>

**4 Analysis of expenditure**

		2024	2023
		£	£
<b>Raising funds</b>	Support costs (note 7)	10,530	8,502
	Merchandise and other marketing	6,416	5,569
	Investment management Fees (note 9)	7,557	7,060
	<b>Total</b>	<b>24,503</b>	<b>21,131</b>
<b>Charitable activities</b>	Activities and publications for members	9,616	15,860
	Planning and national park purposes	4,149	2,621
	Grant to South Downs National Park Authority (SDNPA) for Seven Sisters barn		43,172
	Provision of seats on South Downs Way	1,000	2,700
	Conversion of stiles to gates	3,876	1,050
	South Downs for All project for children, Sussex	22,845	22,078
	South Downs for All project for children, Hampshire	2,998	
	Grant to SDNPA for Explorers children's project	20,000	10,000
	Grant to Youth Hostels Association for children's project	12,000	5,000
	Grant to Lewes Castle	500	
	Grant to Hampshire and IoW Wildlife Trust	3,000	
	Grant for gates at St Catherine's Hill	1,500	
	Grant to Brighton University for prize	1,000	1,000
	Planning South Downs for All project, Hampshire	2,500	
	Contribution to Four Men production		5,000
	Production of book on Friends centenary		3,824
	Support costs (note 7)	51,411	41,512
	<b>Total</b>	<b>136,395</b>	<b>153,817</b>
<b>Total</b>		<b>160,898</b>	<b>174,948</b>

**5 Details of certain items of expenditure****5.1 Payments to trustees**

	2024	2023
Number of trustees who were paid expenses	nil	2
Nature of the expenses: travel and charity activities		
Total amount paid £	nil	82

**5.2 Fees for examination of the accounts**

	2024	2023
	£	£
Independent examiner's fees for reporting on the accounts	780	720
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner	nil	nil

**6 Paid employees****6.1 Staff Costs**

	2024	2023
	£	£
Gross salaries	31,833	30,057
National Insurance and Pension Costs	1,129	1,041
<b>Total staff costs</b>	<b>32,962</b>	<b>31,098</b>

**6.2 Average number of full-time equivalent employees in the year**

	2024	2023
	Number	Number
<b>The parts of the charity in which the employees work</b>		
Fundraising	0.2	0.2
Charitable Activities	1.2	1.1
<b>Total</b>	<b>1.4</b>	<b>1.3</b>

No employees received emoluments of more than £60,000.

## 7 Analysis of support costs

	Raising funds £	Charitable activities £	Total £
Staff	5,604	27,358	32,962
Office costs	4,794	23,405	28,199
Governance	133	647	780
<b>Total</b>	<b>10,531</b>	<b>51,410</b>	<b>61,941</b>

Support costs are allocated to activities in the proportion that staff time is spent on those activities.

## 8 Grants made to Institutions in 2024

	£
To South Downs National Park Authority (SDNPA) for Explorers children's project	20,000
To Youth Hostels Association for children's project	12,000
To Brighton University for academic prize	1,000
To Hampshire and IoW Wildlife Trust for wildlife project	3,000
To Hampshire and IoW Wildlife Trust for gates at St Catherine's Hill	1,500
To Lewes Castle for appeal	500

The charity has agreed to pay a total of £20,000 to the Hampshire and IoW wildlife trust for the wildlife project listed above. The remaining £17,000 will be paid when further parts of the project are complete.

## 9 Investment assets

### 9.1 Fixed assets Investments

	£
Market value at beginning of year	734,743
Add: additions to investments at cost	25,000
Less: disposals at carrying value	
Add/(deduct): net gain/(loss) on revaluation	27,585
<b>Market value at end of year</b>	<b>787,328</b>

### Analysis of investments

	9.2 Market value at year end £	9.3 Income for the year £
Investments held in investment funds	787,328	
Dividend and interest		41,522
less management fee		(7,557)
<b>Total</b>	<b>787,328</b>	<b>33,965</b>

Note: In 2024 the Trustees have changed the basis of accounting for the management fee to "total fees and charges". The equivalent figure for 2023 was £7,060. The 2023 figures for investment management fees and investment income have been adjusted to the same basis.

### 9.4 Material investment holdings

	£
Cazenove Charity Sustainable Multi-Asset Fund	
<b>Total Market Value</b>	<b>787,328</b>

## 10 Movement in Cash at Bank and in Hand

	£
<b>Opening Balance</b>	<b>134,132</b>
Incoming resources	192,369
Outgoing resources	(160,898)
Transfer to investments	(25,000)
Increase in stock	(957)
Increase in money owed to the Friends	(2,350)
Increase in money owed by the Friends	25,181
<b>Closing Balance</b>	<b>162,477</b>

### Analysis of cash balance

	£
CAF Cash	25,881
CAF Gold	92,996
Barclays Bank plc	12,340
Barclays business account	31,003
Paypal	188
Petty Cash	69
<b>Total</b>	<b>162,477</b>

## 11 Debtors and prepayments

### Analysis of debtors

	Amounts falling due within one year	
	2024 £	2023 £
Trade debtors		
Other debtors	5,500	6,000
Prepayments and accrued income	2,850	
Grant due		
<b>Total</b>	<b>8,350</b>	<b>6,000</b>

Other debtors represent an estimate of gift aid due for both years.

The prepayment is in respect of office rent paid in advance.

#### Creditors and accruals

12

	Amounts falling due within one year	
	2024	2023
	£	£
Loans and overdrafts	-	-
Trade creditors	1,252	1,740
Other Creditors	6,000	-
Deferred grant income	32,892	13,223
<b>Total</b>	<b>40,144</b>	<b>14,963</b>

Trade creditors of £1,252 in 2024 are amounts due for office rates and the independent examination fee.  
Trade creditors of £1,740 in 2023 are amounts due for gate expenditure, investment management fee and independent examination fee.

Other creditors of £6,000 is the outstanding part of a donation to the South Downs National Park Authority for a children's project.

Deferred grant income of £32,892 in 2024 represents grant from the National Lottery Heritage Fund in respect of the South Downs for All project, Hampshire. The deferred grant income of £13,223 in 2023 represents grant from the National Lottery Heritage Fund in respect of the South Downs for All project, Sussex.

#### Stock

13 Stock of £957 is merchandise bought for sale.

#### Leasing agreements

14 Minimum lease payments under a non-cancellable operating lease for office accommodation fall due as follows:

	2024	2023
	£	£
Within one year	10,000	nil
Between one and five years	8,750	nil

#### Endowment and restricted income funds

15

##### 15.1 Funds held

Fund Name	Type	Purpose and Restrictions
General Fund	Unrestricted	In pursuance of the Friends objects

##### 15.2 Movements of funds

Fund names	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
General Fund	859,912	192,369	160,898	-	27,585	918,968

#### Grants received

16 The National Lottery Heritage Fund has agreed to pay a grant for 82% of the costs of the second, Hampshire, stage of the South Downs for All project. At 31 December 2024 grant received in cash amounted to £35,350. Expenditure on the project to the same date was £2,998.

#### South Downs Network

17 During 2022 and part of 2023 the Friends managed the funds of the South Downs Network, on that body's behalf. That arrangement came to an end during 2023.

#### Related parties

18 There were no transactions with any related parties such as trustees during the year.

#### General volunteers

19 The Friends relies on the contribution of general unpaid volunteers in carrying out its activities. The contribution of such volunteers is not included as income in the financial statements as the Friends would not otherwise pay for the services provided and it is impracticable to measure reliably the value of the contribution.

**FRIENDS OF THE SOUTH DOWNS**

England & Wales - Charity number 230329

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# Accounts

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FRIENDS OF THE SOUTH DOWNS  
REPORT AND FINANCIAL  
STATEMENTS FOR THE YEAR  
ENDED 31 DECEMBER 2023

Charity Registration Number 230329  
Company Number 319437

## Annual Report of Trustees and Directors 2023

**Registered Office:** 5, Swan Court, Station Road, Pulborough, West Sussex RH20 1RL

**Telephone:** 01798 875073 **Email:** enquiries@friendsofthesouthdowns.org.uk

**Website:** www.friendsofthesouthdowns.org.uk

**President:** Baroness Jones of Whitchurch

**Vice-Presidents** Peter Harris, Lord Lloyd of Berwick PC, Richard Reed, and Gerard Ryan QC.

**Patrons** Lord Sawyer of Darlington, Lord Egremont

**Corporate Sponsors** Albourne Estate & Nyetimber Vineyard, Landmark Systems, Langhams Brewery and The Pulborough Exchange

### Members of Council during 2023 (The Charity Trustees and Directors of the Company) \*

David Sawyer	Chairman		4/4
Patrick Haworth			4/4
David Coldwell		Resigned May 23	1/1
Glynn Jones		Resigned May 23	0/1
Andrew Lovett	Treasurer		4/4
Nick Isaac			3/4
Caroline Douglas			3/4
Richard Reed		Resigned May 23	1/1
Chris Steibelt		Resigned May 23	1/1
David Green			4/4
Paul Wilkinson			4/4
Janet Goody		Elected May 22	3/4
Martin Small		Elected May 22	4/4

\* Indicates actual and possible number of Council meetings attended.

### Staff at 31st December 2023:

Office Manager	Alison Isaac
Marketing Manager	Gill Linturn
Social Media Coordinator	Laura Libricz

### Bankers

**CAF Bank Ltd**, 25 Kings Hill Avenue, Kings Hill, West Mailing, Kent ME19 4JQ PO Box 358

**Barclays Bank plc**, North Street, Brighton BN1 1SF

### Independent Examiner of the accounts

David Wheeler, Cheeld Wheeler & Co, Redhill Chambers, 2d High Street, Redhill, RH1 1RJ

**Investment Managers:** Cazenove Capital Management, 12 Moorgate, London EC2R 6DA

### Representatives on significant external bodies as at 31 December 2023

Campaign for National Parks:	Martin Small
South Downs Network:	Martin Small

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report. The financial statements of the charity for the year ended 31st December 2023 are available on the Companies House website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and reporting by Charities' issued in 2019.

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

### **Structure, Governance and Management**

The Friends of the South Downs is a company limited by guarantee under the Companies Acts (number 319437) and a registered charity (number 230329). The name of the company and charity changed from South Downs Society during 2022. The Articles of Association were revised at the Annual General Meeting 7<sup>th</sup> November 2020.

Membership of the Friends is open to all. Membership on 31/12/23 was 1,425. The Council is responsible for the management of the Friends and for setting its strategic direction. Its membership consists of the Treasurer and up to 12 ordinary members who are elected at an AGM.

The Treasurer is elected annually but may be re-elected whilst ordinary members are elected for three years after which they may be re-elected. Members are invited to become trustees, by the Chairman, in the Downsman magazine and in the monthly e-news. Applicants are interviewed by the Chairman and one other trustee. The names of members of the Council serving in 2023 are shown on page 2. New members of Council are provided with relevant Charity Commission publications and offered a one-to-one briefing.

The Friends have three committees which are appointed annually. These are the Planning and Conservation Committee which co-ordinates the work of District Officers in advising on developments in their area; the Access and Rights of Way Committee which provides guidance to the team of Area Access Officers in considering access and rights of way issues currently in the process of reinstatement; and the Membership and Marketing Committee which aims to increase the membership of the Friends and is responsible for fund raising and member events.

A large team of volunteers perform a variety of tasks including being committee members, District Officers, Area Access Officers, walks leaders and providing administrative support.

### **Objectives and Activities**

The Friends's objective is to conserve and enhance for the public benefit the beauty and amenities of the South Downs in and within the vicinity of the South Downs National Park. We are the only membership organisation dedicated to conserving and enhancing the beauty and amenities of the South Downs National Park. We work hard to improve access to the park and take an informed interest in planning policy and planning applications.

As well as providing a comprehensive programme of walks and strolls we take a special interest in access, rights of way and other park initiatives both in the Park and in the immediate area.

The Monday Group, based in Ditchling, are replacing stiles with gates which the Friends are funding, 58 of which have been completed. A project to provide seats made of oak and with various designs at regular intervals along the South Downs Way has achieved seven seats to date.

We also run projects to encourage the interest of children in the South Downs. For the first time this year we have worked closely with Brighton University, providing encouragement for environmental students with prizes and an M.Sc project.

The trustees believe that all these activities ensure that we fulfil our duty in section 4 of the 2006 Charities Act to have due regard to the public benefit guidance published by the Charity Commission.

### **Achievements and Performance**

2023 was the 100<sup>th</sup> anniversary of the creation of our organisation. An enthusiastic and knowledgeable group of Trustees led the Friends to a successful and active centenary year, with many special projects arranged to recognise the achievement.

During the year we:

- Continued to respond to planning, transport and access issues (see below)
- Provided a full walks and strolls programme. This programme continues to be well supported by members, encouraging many onto and around the Downs on walks and strolls that provide a warm welcome to newcomers and regulars alike.
- Our project to fund stiles on paths within and around the park with kissing gates has continued. We were fortunate to find the Monday Group who are an enthusiastic group of men who have undertaken to provide gates alongside their existing work refurbishing stiles. This project enables very many less mobile walkers to use popular paths that have been impossible for them to use because they cannot climb over stiles.
- Continued to run projects encouraging children to learn about the Downs
- Progress continues with the provision of oak seats on the South Downs Way. Seven seats have been fitted: a new supplier has also been engaged who is fitting seats faster than has hitherto been possible.

Our staff have continued to provide support to Trustees and members. All three current members of staff work part time, giving a full-time equivalent staff level of 1.3.

Our office manager Alison Jones with her team Gill Linturn and Laura Libricz managed all finances, membership records, attendance at local shows etc. We have significantly increased our presence on social media thanks to the expertise of our staff.

### **Planning and Conservation**

The Planning and Conservation Committee is tasked with monitoring all planning activity across the National Park (NP). This is done through a network of District Officers (DOs), all

members of the Friends and volunteers and each covering a group of about 6/7 parishes across the 170 odd parishes in the NP.

Each week the NP Authority (NPA) issues separate lists of new applications received and validated, decisions made and appeals determined. This year there has been no noticeable slowdown in the number of applications coming in.

We would only reckon to comment on a very small proportion of these, those identified by DOs as of significance to the NP, or to local communities within it. That is where the local knowledge of DOs is so vital.

Probably the single most important application for the NP in the last few years has been that for the Phoenix Causeway, North Street development in Lewes. It is a bold, exciting, even visionary mixed-use scheme. It would provide 685 new homes, but much more. It had our support and has now been passed.

The other major application of late has been the Towner Gallery led scheme for the change of use of the Black Robin Farm complex off Beachy Head Road just outside Eastbourne into a cultural and education centre. Our view was that the scheme involved a conflict between the two primary purposes of the NP, conservation and access for the public. In those circumstances, it is clearly established that the NPA has to attach greater weight to the conservation purpose. We did speak against the Officer's recommendation to grant permission, but it was passed by a margin of 5 to 4.

### **Access and Rights of Way**

The SOUTH DOWNS NATIONAL PARK AUTHORITY have said that they will no longer be conducting audits of a representative sample of PROWs in the Park just the SDW. It is also looking at streamlining the process for monitoring the maintenance of the SDW.

Car parking at Whiteways is now free again, but currently closes at 4pm..We will continue to monitor the introduction of car parking charges, but to be realistic the objective must be to keep charges at an acceptable level rather than to oppose all together.

The Environmental Land Management Scheme continues to be rolled out.

The Labour Party has withdrawn the Right to Roam as a Manifesto Pledge but will continue to pursue the extension of CROW. An open letter drafted by CNP and signed on behalf of nine Friends organisations including ourselves has been sent to the leader of political parties with an MP in England as to policies CNP would like to see adopted in manifesto pledges and plans. There is a campaign to resolve the issue of Access Land created without access.

The Darwall case relating to the right to wild camp on Dartmoor is to go to the Supreme Court.

### **Membership and Marketing**

The purpose of the M&M Committee is to increase our membership, to organise member events, and to raise funds - so that we can continue to achieve our charitable objectives. Our membership did grow during 2023, at a time when other National Park Societies have struggled to maintain their membership numbers. On events, our focus this year has been on celebrating our Centenary. This included publishing Richard Reed's excellent history of the FSD, talks by high-profile speakers, and a reception in the House of Lords generously hosted by our President, Baroness Jones. Plus, we established a relationship with the University of Brighton, adding another link with young people to the work with schools

mentioned elsewhere in this Report. This resulted in the award to top University students of prizes in honour of our founder Robert Thurston-Hopkins and of our thrice Chairman, Richard Reed.

### **Walks and Strolls**

We are pleased to report that, during 2023, we provided our members with 172 walks and strolls across the whole length of the South Downs, ranging from 3 to 27 miles in length. Obviously, this included a number of Centenary-themed events. For example, at the more challenging end we retraced the route described by Hilaire Belloc in his novel 'The Four Men', covering 96 miles over 6 days. We also organized a well-attended stroll which included lunch and 100<sup>th</sup> birthday cake at our Pulborough office. Such a successful programme was only possible because of the dedication of Walks Coordinator Ian Lancaster and Strolls Coordinator Mick Heywood, assisted by many gallant members volunteering to be leaders.

### **Education and Understanding**

The trustees have agreed that one of the key ways in which the Friends can safeguard the Downs in the future is to encourage the interest of children in the hope that they will get to know the landscape and culture and look after it when they grow up.

The Friends have set up the projects described below with that objective.

**South Downs Generations** was a two-year project largely funded by the National Lottery Heritage Fund. We worked with four primary schools to encourage children to learn about South Downs history and culture. The project finished in 2021, but we have continued to maintain a wonderful website <https://southdownsgenerations.org.uk/>. The website is a great resource for everyone interested in the Downs, especially schools. We have sent a leaflet to all schools encouraging them to use the site.

**South Downs for All** is our current two-year centenary project, also largely funded by the National Lottery Heritage Fund. We are involving eight schools and taking children on fieldtrips on the Downs. The schools have higher than average numbers of the less well-off and ethnic minorities: groups seen less in the natural environment. The children's resulting work will be featured in a book and some heritage trail leaflets. We will contribute £10k of a total cost of about £55k. We have completed the greater part of this project. A website carries the content of the project: <https://southdownsforall.org.uk/>

**Explorers of the South Downs** is a project financed from a recent legacy. We have donated £10k to the South Downs National Park Authority who arranged an experienced company called So Sussex to run about 30 fieldtrips for children during the summer term of 2023. Again the focus was on schools with children less likely to know the Downs. We plan to extend the project into future years, including both Hampshire and Sussex schools.

**No child left behind** is a Youth Hostels Association scheme to enable children who don't normally visit to the countryside to stay overnight in a youth hostel. We donated £5k to enable a school to enjoy this experience on the South Downs.

### **Services for members**

The Downsman magazine and the monthly E-News keep members informed of the Society's activities and concerns. 2022 saw us further increase our social media presence with a greater use of Twitter, Facebook and Instagram.

Our team of staff are assisted by many volunteers who ensure the smooth running of the society.

### **Financial review and reserves policy**

The Friends uses its financial resources to help achieve its charitable objective of conserving and enhancing for the public benefit the beauty and amenities of the South Downs in and around the South Downs National Park.

During 2023 expenditure exceeded income by £28,058 (2022: surplus £145,749). The market value of investments rose by £17,761 (2022: fall of £79,111), resulting in an overall reduction in funds of £10,297 (2022: increase of £66,638). During the year legacies received amounted to £47,205 (2022: £150,120). At the year-end total funds stood at £859,912 (2022: £870,209).

The Friends maintains its funds at a level to provide income to support activities which would not otherwise be affordable and to fund projects which are consistent with its objectives.

The Friends on occasions make grants to other bodies for purposes which achieve the Friends' charitable objective.

### **Conclusion**

We celebrated our Centenary in 2023 and produced a comprehensive program of activities to mark the year. We used the year to increase our exposure on print and electronic media with the aim of furthering our objectives, and to especially increase awareness of the National Park and our role in protecting it. We are the third largest National Park Society and compare well with those in other National Parks in our contribution to current policy issues and provision for its members. Our professional approach in responses to issues continues to achieve a good relationship with the National Park Authority, the Campaign for National Parks and other public bodies.

### **Statement of Member's Responsibilities**

The members of Council are required to prepare financial statements for each financial period which give a true and fair view of the state of the Friends's affairs at the end of the

financial year and of net incoming resources for the financial year. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently; and make judgements and estimates that are reasonable and prudent.

Trustees are responsible for:-

- a) keeping proper accounting records which disclose with reasonable accuracy at any time financial position of the Friends and enable them to ensure that the financial statements comply with the relevant statute;
- b) Safeguarding the assets of the Friends and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and
- c) Preparing the financial statements on a going-concern basis unless it is inappropriate to assume that the Friends will continue to operate.

**Approved by the Council on April 8<sup>th</sup> 2024 and signed on their behalf by**

**David Sawyer - Chairman**

**Friends of the South Downs  
Independent examiner's report  
for the Year Ended 31 December 2023**

**Independent examiner's report to the trustees of Friends of the South Downs ('the Charitable Company')**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

*David Wheeler*

David Wheeler FCCA  
Independent Examiner  
Cheeld Wheeler & Co  
Chartered Certified Accountants  
Redhill Chambers  
2d High Street  
Redhill  
Surrey  
RH1 1RJ

Date: *15 April 2024*

## Friends of the South Downs

### Statement of Financial Activities (including income and expenditure account)

For the year ended 31 December 2023

		2023	2022
		£	£
	Notes	Total	Total
<b>Income from:</b>	<b>3</b>		
Subscriptions, donations and legacies		87,933	198,263
Charitable activities		19,638	27,987
Other trading activities		715	756
Investments and interest		33,647	29,640
<b>Total</b>		<u>141,933</u>	<u>256,646</u>
<b>Expenditure on:</b>	<b>4</b>		
Raising funds		16,174	17,869
Charitable activities		153,817	93,028
<b>Total</b>		<u>169,991</u>	<u>110,897</u>
<b>Net income/(expenditure)</b>		<u>(28,058)</u>	<u>145,749</u>
<b>Other recognised gains/(losses)</b>	<b>9</b>		
Gains/(Losses) on investment assets		17,761	(79,111)
<b>Net movement in funds</b>		<u>(10,297)</u>	<u>66,638</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		870,209	803,571
<b>Total funds carried forward</b>		<u>859,912</u>	<u>870,209</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.  
All funds are unrestricted.

## Friends of the South Downs

### Financial statements for the year ended 31 December 2023

Charity registration number: 230329

Company number: 319437

#### Balance sheet

As at 31 December 2023

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Investments	9		734,743		691,982
<b>Current assets</b>					
Debtors	11	6,000		5,500	
Cash at bank and in hand	10	134,132	140,132	182,592	188,092
<b>Creditors: amounts falling due within one year</b>	12		14,963		9,865
<b>Net current assets</b>			125,169		178,227
<b>Net assets</b>			<u>859,912</u>		<u>870,209</u>
<b>Funds</b>	13				
Unrestricted funds			859,912		870,209
<b>Total funds</b>			<u>859,912</u>		<u>870,209</u>

The company is exempt from the requirements relating to preparing audited accounts in accordance with section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors/trustees have prepared accounts in accordance with the Companies Act 2006 and the Charities Act 2011.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The trustees acknowledge their responsibilities for:

1. Ensuring that the charitable company keeps accounting records that comply with sections 386 and 387 of the Companies Act 2006
2. Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as they are applicable to the charitable company.

  
David Sawyer

  
Andrew Lovett

08 April 2024

## Friends of the South Downs

### Notes to the financial statements

For the year ended 31 December 2023

#### 1 Accounting Policies

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

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### b) Preparation of the accounts on a going concern basis

The trustees are of the view that the Society is a going concern.

##### c) Income recognition policies

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

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

Grant income is credited in proportion to the amount of relevant and eligible expenditure incurred in the period.

For legacies, entitlement is taken as the earlier of:

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

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

Income received in advance of the provision of specified service is deferred until the criteria for income recognition are met.

##### d) Donated services and facilities

Donated services or facilities are recognised as income when the Society has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Society of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the Society which is the amount the Society would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### e) Interest receivable

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

##### f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Society. Designated funds are unrestricted funds of the Society which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular purposes.

##### g) Expenditure and irrecoverable VAT

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

- Costs of raising funds include membership services and purchasing merchandise.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the Society and their associated support costs

• Other expenditure represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### h) Allocation of support costs

Support costs are those functions that assist the work of the Society but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Society's charitable purposes. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

##### i) Operating leases

The rent on Society's office at Swan Court Pulborough is charged at a fixed amount per year.

##### j) Tangible fixed assets

Any individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis over their useful lives. Any office equipment above the £1,000 threshold is depreciated over four years.

**k) Investments**

Investments are valued at market value at the year end.

**l) Stock**

Any stock is included at the lower of cost or net realisable value. Any donated items of stock are recognised on receipt at fair value which is the amount the Society would have been willing to pay for the items on the open market.

**m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**n) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**o) Creditors and provisions**

Creditors and provisions are recognised where the Society has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**p) Financial instruments**

The Society only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

- 2 **Legal status of charity**  
The charity is a company limited by guarantee and has no share capital. The company is registered in England and Wales. The registered address of the company is 5 Swan Court, Station Road, Pulborough, West Sussex RH20 1RL. The liability of each member in the event of winding up is limited to 50p. The authorised number of members is unlimited. All members of the Council are also directors of the company. The charity is a public benefit charity. The charitable company is exempt from income and corporation tax.

3 **Analysis of Income**

		2023	2022
		£	£
<b>Donations and legacies</b>	Subscriptions	33,296	30,136
	Donations	7,432	18,007
	Legacies	47,205	150,120
	<b>Total</b>	<b>87,933</b>	<b>198,263</b>
<b>Charitable activities</b>	Grants	19,186	25,057
	Events	452	2,930
	<b>Total</b>	<b>19,638</b>	<b>27,987</b>
<b>Other trading activities</b>		715	756
<b>Investments and interest</b>		33,647	29,640
<b>Other</b>			
<b>Total</b>		<b>141,933</b>	<b>256,646</b>

4 **Analysis of expenditure**

		2023	2022
		£	£
<b>Raising funds</b>	Support costs (note 7)	8,502	11,042
	Merchandise and other marketing	5,569	4,684
	Investment Management Fees	2,103	2,143
	<b>Total</b>	<b>16,174</b>	<b>17,869</b>
<b>Charitable activities</b>	Activities and publications for members	15,860	8,404
	Planning and national park purposes	2,621	1,366
	Grant to South Downs National Park Authority (SDNPA) for Seven Sisters barn	43,172	
	Provision of seats on South Downs Way	2,700	130
	Conversion of stiles to gates	1,050	
	South Downs Schools Living History project		4,372
	South Downs for All project for children	22,078	24,844
	Grant to SDNPA for children's project	10,000	
	Grant to Youth Hostels Association for children's project	5,000	
	Grant to Brighton University for prize	1,000	
	Contribution to Four Men production	5,000	
	Production of book on Friends centenary	3,824	
	Support costs (note 7)	41,512	53,912
	<b>Total</b>	<b>153,817</b>	<b>93,028</b>
<b>Total</b>		<b>169,991</b>	<b>110,897</b>

5 **Details of certain items of expenditure**

5.1 **Payments to trustees**

	2023	2022
Number of trustees who were paid expenses	2	4
Nature of the expenses: travel and charity activities		
Total amount paid £	82	291

5.2 **Fees for examination of the accounts**

	2023	2022
	£	£
Independent examiner's fees for reporting on the accounts	720	720
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner	nil	nil

6 **Paid employees**

6.1 **Staff Costs**

	2023	2022
	£	£
Gross salaries	30,057	36,603
National Insurance and Pension Costs	1,041	2,137
<b>Total staff costs</b>	<b>31,098</b>	<b>38,740</b>

6.2 **Average number of full-time equivalent employees in the year**

		2023	2022
		Number	Number
<b>The parts of the charity in which the employees work</b>	Fundraising	0.2	0.3
	Charitable Activities	1.1	1.0
	<b>Total</b>	<b>1.3</b>	<b>1.3</b>

No employees received emoluments of more than £60,000.

7 Analysis of support costs			
	Raising funds £	Charitable activities £	Total £
Staff	5,287	25,811	31,098
Office costs	3,093	15,103	18,196
Governance	122	598	720
<b>Total</b>	<b>8,502</b>	<b>41,512</b>	<b>50,014</b>

Support costs are allocated to activities in the proportion that staff time is spent on those activities.

8 Grants made to Institutions		£
To South Downs National Park Authority (SDNPA) for Seven Sisters pump barn		43,172
To SDNPA for children's project		10,000
To Youth Hostels Association for children's project		5,000
To Brighton University for academic prize		1,000

#### 9 Investment assets

##### 9.1 Fixed assets investments

	£
Market value at beginning of year	691,982
Add: additions to investments at cost	25,000
Less: disposals at carrying value	
Add/(deduct): net gain/(loss) on revaluation	17,761
<b>Market value at end of year</b>	<b>734,743</b>

##### Analysis of Investments

	9.2 Market value at year end £	9.3 Income for the year £
Investments held in investment funds	734,743	
Dividend and interest		33,647
less management fee		(2,103)
<b>Total</b>	<b>734,743</b>	<b>31,544</b>

##### 9.4 Material investment holdings

Cazenove Charity Sustainable Multi-Asset Fund	734,743
<b>Total Market Value</b>	<b>734,743</b>

#### 10 Movement In Cash at Bank and in Hand

	£
Opening Balance	182,592
Incoming resources	141,933
Outgoing resources	(169,991)
Transfer to investments	(25,000)
Increase in money owed to the Friends	(500)
Increase in money owed by the Friends	5,098
<b>Closing Balance</b>	<b>134,132</b>

##### Analysis of cash balance

	£
CAF Cash	20,668
CAF Gold	40,394
Barclays Bank plc	70,874
Paypal	2,109
Petty Cash	87
<b>Total</b>	<b>134,132</b>

#### Debtors and prepayments

11 Analysis of debtors			
	Amounts falling due within one year		
	2023	2022	
	£	£	
Trade debtors			
Other debtors	6,000	5,000	
Prepayments and accrued income		500	
Grant due			
<b>Total</b>	<b>6,000</b>	<b>5,500</b>	

Other debtors represent an estimate of gift aid due for both years.  
In 2022 a prepayment of £500 was made for an event in 2023

#### Creditors and accruals

12			
	Amounts falling due within one year		
	2023	2022	
	£	£	
Loans and overdrafts			
Trade creditors	1,740	1,356	
Other Creditors			
Deferred grant income	13,223	8,509	
<b>Total</b>	<b>14,963</b>	<b>9,865</b>	

Trade creditors of £1,740 in 2023 are amounts due for gate expenditure, investment management fee and independent

examination fee. Trade creditors of £1,356 in 2022 are amounts due for investment management fee, national insurance and independent examination fee.  
 Deferred grant income of £13,223 (£8,509 in 2022) represents grant from the National Lottery Heritage Fund in respect of the South Downs for All project.

**Endowment and restricted income funds**

13

**13.1 Funds held**

Fund Name	Type	Purpose and Restrictions
General Fund	Unrestricted	In pursuance of the Friends objects

**13.2 Movements of funds**

Fund names	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
	£	£	£		£	£
General Fund	870,209	141,933	169,991		17,761	859,912

**Grants received**

14

The National Lottery Heritage Fund has agreed to pay a grant for 85% of the costs of the South Downs for All project. At 31 December 2023 grant received in cash amounted to £53,775. Expenditure on the project to the same date was £47,154.

**South Downs Network**

15

During 2022 and part of 2023 the Friends managed the funds of the South Downs Network, on that body's behalf. That arrangement came to an end during 2023. At 31 December 2022 an amount of £50 was due from the SDN to the Friends.

**Related parties**

16

There were no transactions with any related parties such as trustees during the year.

**General volunteers**

17

The Friends relies on the contribution of general unpaid volunteers in carrying out its activities. The contribution of such volunteers is not included as income in the financial statements as the Friends would not otherwise pay for the services provided and it is impracticable to measure reliably the value of the contribution.

**FRIENDS OF THE SOUTH DOWNS**

England & Wales - Charity number 230329

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# Accounts

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**SOUTH DOWNS SOCIETY**



# South Downs Society

*Protecting the Beauty of the Downs*

SOUTH DOWNS SOCIETY  
REPORT AND FINANCIAL  
STATEMENTS FOR THE YEAR  
ENDED 31 DECEMBER 2021

Charity Registration Number 230329  
Company Number 319437

## Annual Report 2021

**Registered Office: 5 Swan Court, Station Road, Pulborough, West Sussex RH20 1RL**

**Telephone: 01798 875073 Email:**

**enquiries@friendsofthesouthdowns.org.uk**

**Website: www.friendsofthesouthdowns.org.uk**

**President: Baroness Jones of Whitchurch**

**Vice-Presidents Peter Harris, Lord Lloyd of Berwick PC, Richard Reed, and Gerard Ryan QC.**

**Patrons Lord Sawyer of Darlington, Lord Leconfield and Egremont**

**Corporate Sponsors Albourne Estate & Nyetimber Vineyard , Landmark Systems, Langhams Brewery**

**Members of Council during 2021 (The Charity Trustees and Directors of the Company) \***

David Sawyer	Chairman		3/3
Patrick Haworth			2/3
David Coldwell			2/3
Glynn Jones			3/3
Andrew Lovett	Treasurer		3/3
Nick Isaac			2/3
Caroline Brown			3/3
Richard Reed			3/3
Chris Steibelt			3/3
David Green			3/3
Jon Templeton			2/3
Paul Wilkinson			3/3

**\* Indicates actual and possible number of Council meetings**

**attended.**

**Staff at 31st December 2021:**

**Policy Officer  
Office Manager  
Marketing Manager  
Social Media Coordinator**

**Emma Amies  
Alison Jones  
Gill Linturn  
Laura Libricz**

**Bankers**

**CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Mailing, Kent ME19 4JQ PO Box 358**

**Barclays Bank plc, North Street, Brighton BN1 1SF**

**Independent Examiner of the accounts**

**Cheeld Wheeler & Co, Goodman House, 13a West Street, Reigate,  
Surrey RH2 9BL**

**Investment Managers: Cazenove Capital Management, 12  
Moorgate, London EC2R 6DA**

**Representatives on significant external bodies as at 31 December  
2021**

**Campaign for National Parks: Richard Reed  
South Downs Network: David Coldwell**

## **Structure, Governance and management**

**The South Downs Society is a company limited by guarantee under the Companies Acts (number 319437) and a registered charity (number 230329). The Articles of Association were revised at the Annual General Meeting 7<sup>th</sup> November 2020.**

**Membership of the Society is open to all. In 2021 membership was 1572. The Society's Council is responsible for the management of the Society and for setting its strategic direction. Its membership consists of the Treasurer and up to 12 ordinary members who are elected at an AGM.**

**The Treasurer is elected annually but may be re-elected whilst ordinary members are elected for three years after which they may be re-elected. The names of members of the Council serving in 2021 are shown on page 2. New members of Council are provided with relevant Charity Commission publications and offered a one-to-one briefing.**

**The Society now has three committees which are appointed annually. These are the Planning and Conservation Committee which co-ordinates the work of the Society's District Officers in advising on developments in their area; the Access and Rights of Way Committee which provides guidance to the team of Area Access Officers in considering access and rights of way issues currently in the process of reinstatement; and the Membership and Marketing Committee which aims to increase the membership of the Society and is responsible for fund raising and member events.**

**A large team of volunteers perform a variety of tasks including being committee members, District Officers, Area Access Officers, walks leaders and providing administrative support.**

## **Objectives and Activities**

**The Society's objective is to conserve and enhance for the public benefit the beauty and amenities of the South Downs in and within the vicinity of the South Downs national park. We work hard to improve access to the park and take an informed interest in planning policy and planning applications.**

**As well as providing a comprehensive programme of walks and strolls we take a special interest in access, rights of way and other park initiatives both in the park and in the immediate area. We are continuing a series of talks on Park subjects, held throughout the National Park area. Contracts are in place with the NPA to replace stiles with gates which the Society has part**

funded, 33 of which have been completed, and to provide seats along the South Downs Way.

The Society's Council believe that all these activities ensure that we fulfil our duty in section 4 of the 2006 Charities Act to have due regard to the public benefit guidance published by the Charity Commission.

## **Achievements and Performance**

We can report a successful and active year, with staff and volunteers making a real difference in and around the national park. Early in the year we welcomed a new Policy Officer, Emma Amies. ~~XXXXX~~

During the year we once again

- Responded to planning, transport and access issues (see below)
- Maintained the walks and strolls programme. This programme continues to be well supported by members, encouraging many onto and around the Downs on walks and strolls that provide a warm welcome to newcomers and regulars alike.

Our project to replace stiles on paths within the park with kissing gates in association with the national park authority has concluded. This project enables very many less mobile walkers to use popular paths that have been impossible for them to use because they cannot climb over stiles. The park authority is no longer able to support this project financially, and we expect to make arrangements with local groups to continue the project.

- Progress continues with the provision of oak seats on popular paths and in particular on the South Downs Way. One seat has been fitted and 5 more have been manufactured

Our staff have continued to provide support to Trustees and members. All four current members of staff work part time, giving a full time equivalent staff level of 1.5.

Our office manager Alison Jones with her team Gill Linturn and Laura Libricz managed all finances, membership records, attendance at local shows etc. In particular we have significantly increased our presence on social media thanks to the expertise of two of our staff.

## **Planning and Land Management**

**It has been another active year for the Planning and Conservation Committee responding to planning applications, commenting on local plans, and identifying issues which impact on the South Downs National Park. In 2020 we submitted responses on a wide range of planning applications, from major developments called in by the National Park Authority (NPA) to individual small developments handled by local authorities within or adjacent to the National Park, where there appeared to be potential issues of location, design, impact or precedent.**

**The Planning & Conservation Committee continued their series of meetings throughout 2020 via Zoom.**

### **Access and Rights of Way**

**The Society is fortunate in having nearly 30 volunteer Area Access Officers who each take responsibility for rights of way and other paths within a specific area. The NPA is much appreciative of the work done by AAOs who regularly walk paths in their areas and report any that are blocked or otherwise available.**

### **Walks and Strolls**

**Walks coordinator Ian Lancaster and Strolls Coordinator Mick Heywood have once again produced a very impressive programme of walks and strolls, assisted by a large number of members volunteering to be leaders. Both walks and strolls are well supported by members in the centre of the Park area, but we are concerned about attendance in Hampshire and East Sussex. Recruitment efforts will be carried out in these areas.**

**Several walks and strolls this year have been successfully advertised externally to encourage non members to join the walk or stroll and hopefully the Society.**

### **Education and Understanding**

The Society considers that one of the best ways in which it can achieve its objective is by encouraging the interest of children in the South Downs. We have two projects largely funded by the National Lottery Heritage Fund with that aim in mind.

The year 2021 saw the completion of the *South Downs Generations* project aimed at helping school children in particular to learn about how earlier generations lived and worked on the South Downs.

The project started in January 2020 and was based at four primary schools in Bury, Shipley, Findon and Chesswood in Worthing. The arrival of Covid seriously limited our ability to complete the main activity of the project, which was to encourage children to interview older people about their memories of the Downs. Some interviews did take place and together with all the other strands of the project ensured that it was a success.

The dedicated project website southdownsgenerations.org.uk carries all the exciting work that was done, including interviews with older local people, “then and now” photograph collections, people’s memoirs, items of local folklore, summaries of schools log books from Victorian times and early videos of people in the Downs.

During 2021 we gained agreement from the National lottery Heritage Fund to grant aid a second project, *South Downs for All*. This project focuses particularly on schools with children from less well-off and ethnic minority backgrounds. The recent Glover report on national parks identified these as groups which did not frequently visit national parks.

This project will continue into 2023 and will be a key component of our centenary year’s activities. With the schools we will organise workshops and field trips about the Downs and encourage the children to take photographs to be selected for inclusion in a book to be published in 2023 to celebrate the Downs and the Society’s centenary.

In addition to our work with children we organised a series of talks on issues relating to the South Downs all held on Zoom. These talks were given by Charles Burrell on the rewilding project at Knepp Castle, Chris Hare on Jack Upperton the highwayman and James Russell on the artist Eric Ravilious .All proved remarkably successful, with attendances of more than 100 on each occasion.

Alison to add

And all proved remarkably successful, with attendances of more than 100 on each occasion.

A notable feature in 2020 was the extension of our program of talks. 3 talks were arranged all with excellent speakers. All of our talks had to be carried out on Zoom however this turned out to be an excellent medium to deliver talks enabling people from across the country to attend and swelling our numbers on some talks to as many as 364.

During 2021 we continued our project to help school children talk to older people and record their reminiscences about life on the South Downs. Despite the difficulties of fulfilling this project we managed to achieve an excellent conclusion to the project at the end of the year fulfilling all of the project aims.

The project is largely financed by the National Heritage Lottery Fund and started in January 2020. It was based at four primary schools in Bury, Shipley, Findon and Chesswood in Worthing. Teachers were trained in oral history skills which they will then pass on to pupils in years 5 and 6. Some of the schools have log books recording daily events going back to Victorian times. These books were a rich source of information about daily events in those times.

In addition we will use existing oral history records at County Record offices to get more information about life in times gone by.

What we found was brought together and published on a website so that it's available for everyone.

### **Services for members**

**The Downsman magazine and the monthly E-News keep members informed of the Society's activities and concerns. 2021 saw us further increase our social media presence with a greater use of Twitter, Facebook and Instagram.**

**Our team of staff are assisted by many volunteers who ensure the smooth running of the society.**

### **Financial review and reserves policy**

The Society uses its financial resources to help achieve its charitable objective of conserving and enhancing for the public benefit the beauty and amenities of the South Downs in and around the South Downs National Park.

During 2021 the Society's expenditure exceeded its income by £17,134. The market value of our investments rose by £68,883, resulting in an overall increase in funds of £51,749. During the year the Society withdrew £30,000 from investments to help finance day to day expenditure. At the year end the Society's total funds stood at £803,571.

The Society maintains its funds at a level to provide income to support activities which would not otherwise be affordable and to fund projects which are consistent with the Society's objectives.

The Society uses its financial resources to help achieve its charitable objective of protecting the beauty of the South Downs. During 2019 the Society's income exceeded its expenditure by £3,796. Income was boosted by the receipt of legacies of £27,791. The market value of our investments rose by £54,388, resulting in an overall increase in funds of £58,184. At the year end the Society's total funds stood at £740,678, including investments of £712,132. At 10 March 2020, the date of completing this report, the Society's investments stood at £640,970, a fall in value of £71,162 or 10% since the year end.

The Society maintains its funds at a level to provide income to support activities which would not otherwise be affordable, to provide grants for projects which are consistent with the Society's objectives and to allow for the cost of winding up the Society, if that ever became necessary.

## **Conclusion**

**The Society is the third largest National Park Society and compares well with those in other National Parks in its contribution to current policy issues and by what it provides for its members. Our professional approach in responses to issues continues to achieve a good relationship with the National Park Authority, the Campaign for National Parks and other public bodies.**

## **Statement of Member's Responsibilities**

**The members of Council are required to prepare financial statements for each financial period which give a true and fair view of the state of the Society's affairs at the end of the financial year and of the Society's net incoming resources for the financial year. In preparing those financial statements, the members of Council are required to select suitable accounting policies and then apply them consistently; and make judgements and estimates that are reasonable and prudent.**

**The members of Council are responsible for:-**

- a) keeping proper accounting records which disclose with reasonable accuracy at any time financial position of the Society and enable them to ensure that the financial statements comply with the relevant statute;**
- b) Safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and**
- c) Preparing the financial statements on a going-concern basis unless it is inappropriate to assume that the Society will continue to operate**

**Approved by the Society's Council onxxxxxxxx and signed on their behalf by**

**David Sawyer - Chairman**

**FRIENDS OF THE SOUTH DOWNS**

England & Wales - Charity number 230329

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# Accounts

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## Annual Review - 2020

### Objectives and Activities

The Society's objective is to conserve and enhance for the public benefit the beauty and amenities of the South Downs in and within the vicinity of the South Downs national park. We work hard to improve access to the Park and take an informed interest in planning policy and planning applications.

As well as providing a comprehensive programme of walks and strolls we take a special interest in access, rights of way and other park initiatives both in the park and in the immediate area.

We are continuing a series of talks on Park subjects, held throughout the National Park area. Contracts are in place with the NPA to replace stiles with gates which the Society has part funded, the first of which have been completed, and to provide seats along the South Downs Way.

The Society's Council believe that all these activities ensure that we fulfil our duty in section 4 of the 2006 Charities Act to have due regard to the public benefit guidance published by the Charity Commission.

### Achievements and Performance

We can report a successful and active year, with staff and volunteers making a real difference in and around the national park. Early in the year we welcomed a new Policy Office, Vic lent. Vic provides leadership and direction to all our planning activities and is particularly focussed on helping our many District officers

During the year we once again

- Responded to planning, transport and access issues (see below)
- Maintained the walks and strolls programme. This programme continues to be well supported by members, encouraging many onto and around the Downs on walks and strolls that provide a warm welcome to newcomers and regulars alike.

Our project continues to replace stiles on paths within the park with kissing gates. This project will enable very many less mobile walkers to use popular paths that are currently impossible for them to use because they cannot climb over stiles. Our commitment is to spend £10,000, which is being matched by the Trust. We are able to reduce costs as the gates are being fitted by volunteers. They however have a full work load so the job is taking longer than we wished, but many more stile to gate conversions should therefore be possible within our budget.

- We have made great progress with the provision of seats on popular paths and in particular on the South Downs Way. Designs have been agreed with the NPA, and quotations received from suppliers. Installation should be carried out during 2020.

Our staff have continued to provide support to Trustees and members. All three current members of office staff work part time, giving a full time equivalent staff level of 1.5.



Our office manager Alison Jones with her assistants Gill Linturn and Tracey Chaplin managed all finances, membership records, attendance at local shows etc.

## **Planning and Land Management**

It has been another active year for the Planning and Conservation Committee responding to planning applications, commenting on local plans, and identifying issues which impact on the South Downs National Park. In 2019 we submitted responses on a wide range of planning applications, from major developments called in by the National Park Authority (NPA) to individual small developments handled by local authorities within or adjacent to the National Park, where there appeared to be potential issues of location, design, impact or precedent.

The Planning & Conservation Committee continued their series of meetings throughout 2019 with, not only a review of planning issues across the Park but also keynote speakers. Following the formal approval of the South Downs National Park Local Plan, the committee was briefed by the National Park's Senior Policy Officer. Other keynote speakers included the President of Sussex Wildlife Trust and the new Chairman of CPRE Sussex.

## **Access and Rights of Way**

The Society is fortunate in having nearly 30 volunteer Area Access Officers who each take responsibility for rights of way and other paths within a specific area. The NPA is much appreciative of the work done by AAOs who regularly walk paths in their areas and report any that are blocked or otherwise available.

## **Walks and Strolls**

Walks coordinator Ian Lancaster and Strolls Coordinator Judy Robinson have once again produced a very impressive programme of walks and strolls, assisted by a large number of members volunteering to be leaders.

Both walks and strolls are well supported by members in the centre of the Park area, but we are concerned about attendance in Hampshire and East Sussex. Recruitment efforts will be carried out in these areas.

Several walks and strolls this year have been advertised externally to encourage non members to join the walk or stroll and hopefully the Society.

## **Education and Understanding**

A notable feature in 2019 was the extension of our program of talks. 3 talks were arranged all with excellent speakers, attendance of around 100 each time and refreshments generously provided by Waitrose.

During 2019 we developed and secured approval for a project to help school children talk to older people and record their reminiscences about life on the South Downs.

The project is largely financed by the National Heritage Lottery Fund and started in January 2020. It will be based at four primary schools in Bury, Shipley, Findon and Chesswood in Worthing. Teachers will be trained in oral history skills which they will then pass on to pupils in years 5 and 6.

Some of the schools have log books recording daily events going back to Victorian times. These books will be a rich source of information about daily events in those times.

In addition we will use existing oral history records at County Record offices to get more information about life in times gone by.

What we find will be brought together and published on a website so that it's available for everyone.

We also intend to organise walks and other events that will illustrate the history that we uncover.

## **Services for members**

The Downsman magazine and the monthly E-News keep members informed of the Society's activities and concerns. 2020 saw us further increase our social media presence with a greater use of Twitter and Facebook.

Our team of staff are assisted by many volunteers who ensure the smooth running of the society.

## **Financial review and reserves policy**

The Society uses its financial resources to help achieve its charitable objective of protecting the beauty of the South Downs.

During 2019 the Society's income exceeded its expenditure by £3,796. Income was boosted by the receipt of legacies of £27,791. The market value of our investments rose by £54,388, resulting in an overall increase in funds of £58,184. At the year end the Society's total funds stood at £740,678, including investments of £712,132. At 10 March 2020, the date of completing this report, the Society's investments stood at £640,970, a fall in value of £71,162 or 10% since the year end.

The Society maintains its funds at a level to provide income to support activities which would not otherwise be affordable, to provide grants for projects which are consistent with the Society's objectives and to allow for the cost of winding up the Society, if that ever became necessary.

## **Conclusion**

The Society is the third largest National Park Society and compares well with those in other National Parks in its contribution to current policy issues and by what it provides for its

members. Our professional approach in responses to issues continues to achieve a good relationship with the National Park Authority, the Campaign for National Parks and other public bodies.

## **Statement of Member's Responsibilities**

The members of Council are required to prepare financial statements for each financial period which give a true and fair view of the state of the Society's affairs at the end of the financial year and of the Society's net incoming resources for the financial year. In preparing those financial statements, the members of Council are required to select suitable accounting policies and then apply them consistently; and make judgements and estimates that are reasonable and prudent.

The members of Council are responsible for:-

- a) keeping proper accounting records which disclose with reasonable accuracy at any time financial position of the Society and enable them to ensure that the financial statements comply with the relevant statute;
- b) Safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and
- c) Preparing the financial statements on a going-concern basis unless it is inappropriate to assume that the Society will continue to operate

**Approved by the Society's Council and signed on their behalf by**

**David Sawyer - Chairman**

**South Downs Society  
Independent examiner's report  
for the Year Ended 31 December 2020**

**Independent examiner's report to the trustees of South Downs Society ('the Charitable Company')**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

*David Wheeler*

David Wheeler FCCA  
Independent Examiner  
Cheeld Wheeler & Co  
Chartered Certified Accountants  
Goodman House  
13a West Street  
Reigate  
Surrey  
RH2 9BL

Date: 26 April 2021

South Downs Society

Financial statements for the year ended  
31 December 2020

Charity registration number: 230329  
Company number: 319437


Balance sheet

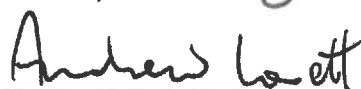
As at 31 December 2020

	Notes	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible					
Investments	9		732,210		712,132
<b>Current assets</b>					
Stock			nil		131
Debtors	11	4,500		4,963	
Cash at bank and in hand	10	26,739	31,239	50,031	55,125
<b>Creditors: amounts falling due within one year</b>	12		11,627		26,579
<b>Net current assets</b>			19,612		28,546
<b>Net assets</b>			<u>751,822</u>		<u>740,678</u>
<b>Funds</b>					
Unrestricted funds	13		751,822		740,678
<b>Total funds</b>			<u>751,822</u>		<u>740,678</u>

The company is exempt from the requirements relating to preparing audited accounts in accordance with section 477 of the Companies Act 2006. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors/trustees have prepared accounts in accordance with the Companies Act 2006 and the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

Approved by the trustees/directors and authorised for issue on 9 March 2021 and signed on their behalf by

  
David Sawyer

  
Andrew Lovett

**South Downs Society**

**Statement of Financial Activities  
(including income and expenditure account)**

**For the year ended 31 December 2020**

		2020 £	2019 £
	Notes	Total	Total
<b>Income from:</b>			
Subscriptions, donations and legacies	3	42,672	58,673
Charitable activities		16,169	6,579
Other trading activities		1,327	3,562
Investments		29,537	29,568
<b>Total</b>		<u>89,705</u>	<u>98,382</u>
<b>Expenditure on:</b>			
Raising funds	4	23,902	25,544
Charitable activities		74,737	69,042
<b>Total</b>		<u>98,639</u>	<u>94,586</u>
<b>Net income/(expenditure)</b>		<u>(8,934)</u>	<u>3,796</u>
<b>Other recognised gains/(losses)</b>			
Gains/(Losses) on investment assets	9	20,078	54,388
<b>Net movement in funds</b>		<u>11,144</u>	<u>58,184</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		740,678	<u>682,494</u>
<b>Total funds carried forward</b>		<u>751,822</u>	<u>740,678</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.  
All funds are unrestricted.

## South Downs Society

### Notes to the financial statements

For the year ended 31 December 2020

#### 1 Accounting Policies

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

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### b) Preparation of the accounts on a going concern basis

The trustees are of the view that the Society is a going concern.

##### c) Income recognition policies

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

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

For legacies, entitlement is taken as the earlier of:

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

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

Income received in advance of the provision of specified service is deferred until the criteria for income recognition are met.

##### d) Donated services and facilities

Donated services or facilities are recognised as income when the Society has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Society of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the Society which is the amount the Society would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### e) Interest receivable

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

##### f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Society. Designated funds are unrestricted funds of the Society which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular purposes.

##### g) Expenditure and irrecoverable VAT

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

- Costs of raising funds include membership services and purchasing merchandise.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the Society and their associated support costs
- Other expenditure represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### h) Allocation of support costs

Support costs are those functions that assist the work of the Society but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Society's charitable purposes. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

##### i) Operating leases

The Society classifies the five year lease of offices at 5 Swan Court Pulborough as an operating lease. Rental charges are charged on a straight line basis over the term of the lease.

##### j) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis over their useful lives. Office equipment is depreciated over four years.

##### k) Investments

Investments are valued at market value at the year end.

l) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised on receipt at fair value which is the amount the Society would have been willing to pay for the items on the open market.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the Society has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

The Society only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

**2 Legal status of charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to 50p. The authorised number of members is unlimited. All members of the Council are also directors of the company.

**3 Analysis of income**

		2020	2019
		£	£
<b>Donations and legacies</b>	Subscriptions	26,255	25,936
	Donations	6,417	4,946
	Legacies	10,000	27,791
	<b>Total</b>	<b>42,672</b>	<b>58,673</b>
<b>Charitable activities</b>	Grants	14,778	57
	Events	813	6,522
	Recharge of salary costs to South Downs Network	578	
	<b>Total</b>	<b>16,169</b>	<b>6,579</b>
<b>Other trading activities</b>		1,327	3,562
<b>Investments and interest</b>		29,537	29,568
<b>Other</b>			
<b>Total</b>		<b>89,705</b>	<b>98,382</b>

**4 Analysis of expenditure**

		2020	2019
		£	£
<b>Raising funds</b>	Support costs (note 7)	19,016	22,907
	Merchandise and other marketing	2,836	592
	Investment Management Fees	2,050	2,045
	<b>Total</b>	<b>23,902</b>	<b>25,544</b>
<b>Charitable activities</b>	Activities and publications for members	7,505	14,504
	Planning and national park purposes	1,301	1,482
	Grant to SDNPA Trust in respect of tree planting	5,000	
	Provision of seats on South Downs Way	800	
	South Downs Schools Living History project	17,804	2,069
	Support costs (note 7)	42,327	50,987
	<b>Total</b>	<b>74,737</b>	<b>69,042</b>
<b>Total</b>		<b>98,639</b>	<b>94,586</b>

**5 Details of certain items of expenditure**

**5.1 Payments to trustees**

	2020	2019
Number of trustees who were paid expenses	nil	2
Nature of the expenses		Primarily travel
Total amount paid £	nil	407

**5.2 Fees for examination of the accounts**

	2020	2019
	£	£
Independent examiner's fees for reporting on the accounts	720	nil
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner	nil	nil

**6 Paid employees**

**6.1 Staff Costs**

	2020	2019
	£	£
Gross salaries	37,037	37,129
National Insurance and Pension Costs	2,593	2,442
<b>Total staff costs</b>	<b>39,630</b>	<b>39,571</b>

**6.2 Average number of full-time equivalent employees in the year**

		2020	2019
		Number	Number
<b>The parts of the charity in which the employees work</b>	Fundraising	0.5	0.6
	Charitable Activities	1.1	1.4
<b>Total</b>		<b>1.6</b>	<b>2.0</b>

No employees received emoluments of more than £60,000.

7 Analysis of support costs

	Raising funds £	Charitable activities £	Total £
Staff	12,285	27,345	39,630
Office costs	6,503	14,476	20,979
Governance	227	506	733
<b>Total</b>	<b>19,015</b>	<b>42,327</b>	<b>61,342</b>

Support costs are allocated to activities in the proportion that staff time is spent on those activities.

8 Grants made to Institutions

In 2020 to South Downs National Park Authority Trust, for the planting of trees, £5,000.

9 Investment assets

9.1 Fixed assets investments

	£
Market value at beginning of year	712,132
Add: additions to investments at cost	0
Less: disposals at carrying value	
Add/(deduct): net gain/(loss) on revaluation	20,078
<b>Market value at end of year</b>	<b>732,210</b>

Analysis of investments

	9.2 Market value at year end £	9.3 Income for the year £
Investments held in investment funds	732,210	
Dividend and interest		29,513
less management fee		-2,050
<b>Total</b>	<b>732,210</b>	<b>27,463</b>

9.4 Material investment holdings

Cazenove Charity Multi-Asset Fund	732,210
<b>Total Market Value</b>	<b>732,210</b>

10 Movement In Cash at Bank and In Hand

	£
Opening Balance	50,031
Incoming resources	89,705
Outgoing resources	(98,639)
Withdrawal from investments	
Decrease in money owed to the Society	463
Decrease in Stock carried	131
Decrease In money owed by the Society	(14,952)
<b>Closing Balance</b>	<b>26,739</b>

Analysis of cash balance

	£
CAF Cash	14,706
CAF Gold	10,447
Barclays Bank plc	5,539
Paypal	462
Petty Cash	36
	31,190
less amount owed to South Downs Network	(4,451)
<b>South Downs Society cash</b>	<b>26,739</b>

11 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	2020	2019	2020	2019
	£	£	£	£
Trade debtors		463		
Other debtors	4,500	4,500	0	0
Prepayments and accrued income			0	0
<b>Total</b>	<b>4,500</b>	<b>4,963</b>	<b>0</b>	<b>0</b>

Other debtors represent an estimate of gift aid due for 2020 (£4,500).

12 Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	2020	2019	2020	2019
	£	£	£	£
Loans and overdrafts				
Trade creditors	1,332	1,266		
Fund management fee	530	530		

Other Creditors		240		
Deferred grant income	9,765	24,543	-	-
<b>Total</b>	<b>11,627</b>	<b>26,579</b>	<b>0</b>	<b>0</b>

Deferred grant income of £9,765 in 2020 and £24,543 in 2019 represents grant from the National Lottery Heritage Fund in respect of the South Downs Schools Living History project.

Other creditors in 2019 represented an amount of £240 to equalise rent due over the five years of the lease for 2 Swan Court. The Society now occupies a different property, the rent for which does not require equalisation.

#### Endowment and restricted income funds

13

##### 13.1 Funds held

Fund Name	Type	Purpose and Restrictions
General Fund	Unrestricted	In pursuance of the Society's objects

##### 13.2 Movements of funds

Fund names	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
General Fund	740,678	89,705	98,639		20,078	751,822

#### Grants received

14

The National Lottery Heritage Fund has agreed to pay a grant for 83% of the costs of the Society's South Downs Schools Living History project. At 31 December 2020 grant received in cash amounted to £24,600. Expenditure on the grant-funded project to the same date was £17,873.

#### South Downs Network

15

The Society and South Downs Network (SDN) have a mutual interest in the South Downs and have a co-operative arrangement whereby the Society has a role similar to a custodian trustee. This involves the management of funds on behalf of SDN and at 31 December 2020 an amount of £4,451 is being held in a CAFCash Account managed by the Society.

#### Related parties

16

There were no transactions with any related parties such as trustees during the year.

#### General volunteers

17

The Society relies on the contribution of general unpaid volunteers in carrying out its activities. The contribution of such volunteers is not included as income in the financial statements as the Society would not otherwise pay for the services provided and it is impracticable to measure reliably the value of the contribution.

**South Downs Society  
Independent examiner's report  
for the Year Ended 31 December 2020**

**Independent examiner's report to the trustees of South Downs Society ('the Charitable Company')**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
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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.

*David Wheeler*

David Wheeler FCCA  
Independent Examiner  
Cheeld Wheeler & Co  
Chartered Certified Accountants  
Goodman House  
13a West Street  
Reigate  
Surrey  
RH2 9BL

Date: 26 April 2021

South Downs Society

Financial statements for the year ended  
31 December 2020

Charity registration number: 230329  
Company number: 319437


Balance sheet

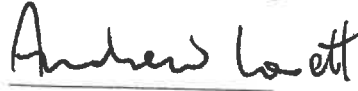
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<b>Fixed assets</b>					
Tangible					
Investments	9		732,210		712,132
<b>Current assets</b>					
Stock					
Debtors	11	nil		131	
Cash at bank and in hand	10	4,500	31,239	4,963	55,125
		26,739		50,031	
<b>Creditors: amounts falling due within one year</b>	12		11,627		26,579
<b>Net current assets</b>			19,612		28,546
<b>Net assets</b>					
			<u>751,822</u>		<u>740,678</u>
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Unrestricted funds	13		751,822		740,678
<b>Total funds</b>			<u>751,822</u>		<u>740,678</u>

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Approved by the trustees/directors and authorised for issue on 9 March 2021 and signed on their behalf by

  
David Sawyer

  
Andrew Lovett

**South Downs Society**

**Statement of Financial Activities  
(including income and expenditure account)**

**For the year ended 31 December 2020**

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## South Downs Society

### Notes to the financial statements

For the year ended 31 December 2020

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

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##### i) Operating leases

The Society classifies the five year lease of offices at 5 Swan Court Pulborough as an operating lease. Rental charges are charged on a straight line basis over the term of the lease.

##### j) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis over their useful lives. Office equipment is depreciated over four years.

##### k) Investments

Investments are valued at market value at the year end.

l) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised on receipt at fair value which is the amount the Society would have been willing to pay for the items on the open market.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the Society has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

The Society only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

**2 Legal status of charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to 50p. The authorised number of members is unlimited. All members of the Council are also directors of the company.

**3 Analysis of income**

		2020	2019
		£	£
<b>Donations and legacies</b>	Subscriptions	26,255	25,936
	Donations	6,417	4,946
	Legacies	10,000	27,791
	<b>Total</b>	<b>42,672</b>	<b>58,673</b>
<b>Charitable activities</b>	Grants	14,778	57
	Events	813	6,522
	Recharge of salary costs to South Downs Network	578	
	<b>Total</b>	<b>16,169</b>	<b>6,579</b>
<b>Other trading activities</b>		1,327	3,562
<b>Investments and interest</b>		29,537	29,568
<b>Other</b>			
<b>Total</b>		<b>89,705</b>	<b>98,382</b>

**4 Analysis of expenditure**

		2020	2019
		£	£
<b>Raising funds</b>	Support costs (note 7)	19,016	22,907
	Merchandise and other marketing	2,836	592
	Investment Management Fees	2,050	2,045
	<b>Total</b>	<b>23,902</b>	<b>25,544</b>
<b>Charitable activities</b>	Activities and publications for members	7,505	14,504
	Planning and national park purposes	1,301	1,482
	Grant to SDNPA Trust in respect of tree planting	5,000	
	Provision of seats on South Downs Way	800	
	South Downs Schools Living History project	17,804	2,069
	Support costs (note 7)	42,327	50,987
	<b>Total</b>	<b>74,737</b>	<b>69,042</b>
<b>Total</b>		<b>98,639</b>	<b>94,586</b>

**5 Details of certain items of expenditure**

**5.1 Payments to trustees**

	2020	2019
Number of trustees who were paid expenses	nil	2
Nature of the expenses		Primarily travel
Total amount paid £	nil	407

**5.2 Fees for examination of the accounts**

	2020	2019
	£	£
Independent examiner's fees for reporting on the accounts	720	nil
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner	nil	nil

**6 Paid employees**

**6.1 Staff Costs**

	2020	2019
	£	£
Gross salaries	37,037	37,129
National Insurance and Pension Costs	2,593	2,442
<b>Total staff costs</b>	<b>39,630</b>	<b>39,571</b>

**6.2 Average number of full-time equivalent employees in the year**

		2020	2019
		Number	Number
<b>The parts of the charity in which the employees work</b>	Fundraising	0.5	0.6
	Charitable Activities	1.1	1.4
<b>Total</b>		<b>1.6</b>	<b>2.0</b>

No employees received emoluments of more than £60,000.

7 Analysis of support costs

	Raising funds £	Charitable activities £	Total £
Staff	12,285	27,345	39,630
Office costs	6,503	14,476	20,979
Governance	227	506	733
<b>Total</b>	<b>19,015</b>	<b>42,327</b>	<b>61,342</b>

Support costs are allocated to activities in the proportion that staff time is spent on those activities.

8 Grants made to Institutions

In 2020 to South Downs National Park Authority Trust, for the planting of trees, £5,000.

9 Investment assets

9.1 Fixed assets investments

	£
Market value at beginning of year	712,132
Add: additions to investments at cost	0
Less: disposals at carrying value	
Add/(deduct): net gain/(loss) on revaluation	20,078
<b>Market value at end of year</b>	<b>732,210</b>

Analysis of investments

	9.2 Market value at year end £	9.3 Income for the year £
Investments held in investment funds	732,210	
Dividend and interest		29,513
less management fee		-2,050
<b>Total</b>	<b>732,210</b>	<b>27,463</b>

9.4 Material investment holdings

Cazenove Charity Multi-Asset Fund	732,210
<b>Total Market Value</b>	<b>732,210</b>

10 Movement In Cash at Bank and In Hand

	£
Opening Balance	50,031
Incoming resources	89,705
Outgoing resources	(98,639)
Withdrawal from investments	
Decrease in money owed to the Society	463
Decrease in Stock carried	131
Decrease In money owed by the Society	(14,952)
<b>Closing Balance</b>	<b>26,739</b>

Analysis of cash balance

	£
CAF Cash	14,706
CAF Gold	10,447
Barclays Bank plc	5,539
Paypal	462
Petty Cash	36
	31,190
less amount owed to South Downs Network	(4,451)
<b>South Downs Society cash</b>	<b>26,739</b>

11 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	2020	2019	2020	2019
	£	£	£	£
Trade debtors		463		
Other debtors	4,500	4,500	0	0
Prepayments and accrued income			0	0
<b>Total</b>	<b>4,500</b>	<b>4,963</b>	<b>0</b>	<b>0</b>

Other debtors represent an estimate of gift aid due for 2020 (£4,500).

12 Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	2020	2019	2020	2019
	£	£	£	£
Loans and overdrafts				
Trade creditors	1,332	1,266		
Fund management fee	530	530		

Other Creditors		240		
Deferred grant income	9,765	24,543	-	-
<b>Total</b>	<b>11,627</b>	<b>26,579</b>	<b>0</b>	<b>0</b>

Deferred grant income of £9,765 in 2020 and £24,543 in 2019 represents grant from the National Lottery Heritage Fund in respect of the South Downs Schools Living History project.

Other creditors in 2019 represented an amount of £240 to equalise rent due over the five years of the lease for 2 Swan Court. The Society now occupies a different property, the rent for which does not require equalisation.

#### Endowment and restricted income funds

13

##### 13.1 Funds held

Fund Name	Type	Purpose and Restrictions
General Fund	Unrestricted	In pursuance of the Society's objects

##### 13.2 Movements of funds

Fund names	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
General Fund	740,678	89,705	98,639		20,078	751,822

#### Grants received

14

The National Lottery Heritage Fund has agreed to pay a grant for 83% of the costs of the Society's South Downs Schools Living History project. At 31 December 2020 grant received in cash amounted to £24,600. Expenditure on the grant-funded project to the same date was £17,873.

#### South Downs Network

15

The Society and South Downs Network (SDN) have a mutual interest in the South Downs and have a co-operative arrangement whereby the Society has a role similar to a custodian trustee. This involves the management of funds on behalf of SDN and at 31 December 2020 an amount of £4,451 is being held in a CAFCash Account managed by the Society.

#### Related parties

16

There were no transactions with any related parties such as trustees during the year.

#### General volunteers

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The Society relies on the contribution of general unpaid volunteers in carrying out its activities. The contribution of such volunteers is not included as income in the financial statements as the Society would not otherwise pay for the services provided and it is impracticable to measure reliably the value of the contribution.