



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. 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' 101st 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.

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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 7th 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
Income from:	3		
Subscriptions, donations and legacies		127,637	87,933
Charitable activities		21,702	19,638
Other trading activities		1,508	715
Investments and interest	9	41,522	38,604
Total		192,369	146,890
Expenditure on:	4		
Raising funds		24,503	21,131
Charitable activities		136,395	153,817
Total		160,898	174,948
Net income/(expenditure)		31,471	(28,058)
Other recognised gains/(losses)	9		
Gains/(Losses) on investment assets		27,585	17,761
Net movement in funds		59,056	(10,297)
Reconciliation of funds			
Total funds brought forward		859,912	870,209
Total funds carried forward		918,968	859,912

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

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

4 Analysis of expenditure

		2024	2023
		£	£
Raising funds	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
	Total	24,503	21,131
Charitable activities	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
	Total	136,395	153,817
Total		160,898	174,948

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

	2024	2023
	nil	2
Number of trustees who were paid expenses		
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
Total staff costs	32,962	31,098

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

	2024	2023
	Number	Number
The parts of the charity in which the employees work	Fundraising	0.2
	Charitable Activities	1.1
	Total	1.3

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
Total	10,531	51,410	61,941

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
Market value at end of year	787,328

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)
Total	787,328	33,965

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	
Total Market Value	787,328

10 Movement in Cash at Bank and in Hand

	£
Opening Balance	134,132
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
Closing Balance	162,477

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
Total	162,477

Debtors and prepayments

11

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		
Total	8,350	6,000

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

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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
Total	40,144	14,963

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.