



# Annual Report and Accounts 2023

**25a Bell Street, Henley-on-Thames RG9 2BA**

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

**Charity no 1144840**

**Registered in England and Wales, limited company no 7846516**

**THE OPEN SPACES SOCIETY**  
**Vice-presidents, officers, other trustees and staff**  
**31 December 2023**

|                        |   |                    |
|------------------------|---|--------------------|
| <i>Vice-presidents</i> | Diane Andrewes (from July 2023)                         | David (Lord) Clark |
|                        | Mike Clarke   | Roger de Freitas   |
|                        | Richard Mabey   |                    |
| <i>Chairman</i>        | Phil Wadey (F,G,L)                                      |                    |
| <i>Vice-chairman</i>   | Graham Bathe (G)  |                    |
| <i>Treasurer</i>       | Stuart Bain (FG)  |                    |
| <i>Other trustees</i>  | Chris Beney   |                    |
|                        | Simon Hunt (L to August 2023, F from August 2023)       |                    |
|                        | John Hall (L),  |                    |
|                        | Tara-Jane Sutcliffe (F to August 2023, L from Aug 2023) |                    |

F = member finance committee

G = member general purposes committee

L = member legal committee

**Staff**

|  |                               |
|--|-------------------------------|
| <i>General secretary</i>                     | Kate Ashbrook                 |
| <i>Case officers</i>                         | Helen Clayton                 |
|  | Hugh Craddock                 |
|  | Nicola Hodgson                |
|  | Jess Tyler (from August 2023) |
| <i>Commons re-registration officer</i>       | Frances Kerner                |
| <i>Finance officer and company secretary</i> | Lucie Henwood                 |
| <i>Membership secretary</i>                  | Jane Abey (from June 2023)    |
| <i>Office manager</i>                        | Sarah Hacking                 |
| <i>Office assistant</i>                      | Lucy McKean                   |
| <i>Digital marketing and content manager</i> | Abbie Cavendish               |

**Bank:**

Barclays Bank plc, Leicester LE87 2BB

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME18 4JQ

Flagstone Group Ltd, Clareville House, 26-27 Oxendon Street, London SW1Y 4EL

**Solicitors:**

Mercers, 50 New Street, Henley-on-Thames RG9 2BX.

Richard Buxton, Dale's Brewery, Gwydir St, Cambridge CB1 2LJ

# Open Spaces Society

## Trustees' report for 2023

### Highlights of 2023

During the year we:

- helped our members protect 975 commons, greens, open spaces, and paths under threat of loss;
- appointed a case officer (enforcement);
- launched our legal-action fund, raising £31,682;
- intervened in the Dartmoor backpack-camping case with a win in the court of appeal;
- helped to save an unclassified road, at Redmarley D'Abitot, Gloucestershire, from closure in the magistrates' court;
- achieved a satisfactory conclusion on the deregistration of Yateley Common, Hampshire, after an inquiry and two court cases;
- celebrated the registration of six lost commons, in Cornwall, Hertfordshire, and Kent, totalling 17 hectares;
- maintained and provided advice to a network of 47 local correspondents capable of acting in the protection of many more open spaces and paths;
- held a get-together for our local correspondents.

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## Reference and administrative information

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### Registered charity name and number

The Open Spaces Society, registered number 1144840.

### Registered company name and number

The Open Spaces Society, registered number 7846516.

### Principal and registered office

25a Bell Street, Henley-on-Thames RG9 2BA

### Names of trustees, advisers and staff

The trustees are listed above, together with details of advisers and the names of the staff.

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## Structure, governance, and management

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### Governing document

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is the successor to the Commons, Open Spaces and Footpaths Preservation Society (registered charity number 214753) which was established by a trust deed dated 6 December 1963, originally having been founded in 1865. It was registered as a company limited by guarantee on 14 November 2011.

### Recruitment and appointment of trustees

Trustees are appointed by the members of the company, in accordance with the memorandum and articles of association.

### Related party disclosures

During the year one trustee sold books to the society with a value of £100. No other transactions have been notified by any other trustees, in relation to the year, nor any balance outstanding from previous years.

### Declarations of interest

An agenda item for recording these, if any be declared, appears on the agenda for each trustee meeting. The society's insurers require a statement to be minuted at each (quarterly) meeting that the trustees are not aware of anything arising which might lead to a claim on the society's indemnity policy.

### Risk-management statement

The society maintains a risk register which is regularly reviewed by trustees with practical precautions being implemented by officers and staff.

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## Public benefit statement

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Section 4 of the Charities Act 2011 requires the charity trustees to comply with their duty to have due regard to public benefit guidance published by the Charity Commission in exercising their powers or duties.

The trustees are mindful of this obligation and have been referring to the guidance when reviewing their aims and objectives and in planning their future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

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## Objectives and activities for the public benefit

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### Summary of the charity's objects and strategy for achieving them

The objects of the society are campaigning to create and conserve common land, village greens, open spaces, and rights of public access in town and country, in England and Wales. These objects are furthered both locally and nationally. The society is building up a network of local correspondents who can make site visits where problems arise and submit appropriate representations regarding, for example, proposed changes to the public-path network. The society also secures the registering of new village greens, resists encroachments on common land, and defends common land and greens against deregistration.

At a national level the society's unique expertise is its accumulated knowledge in the complicated case law and common law that apply to common land and its user rights. Bodies such as the Department for Environment, Food and Rural Affairs (Defra), the Welsh government, the National Trust, Natural England, and Natural Resources Wales acknowledge the society's primacy in this area. The society is a mandatory consultee for certain applications for works on common land and for changes to public rights of way.

The society also endeavours to improve the law for the benefit of the public. By challenging unacceptable proposals—through the courts if necessary—and more generally by seeking media attention and lobbying parliament and local authorities, it protects places of beauty and interest, and achieves better public access throughout England and Wales.

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## **Achievements and performance, delivery of public benefit**

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### **Summary of main achievements during the year**

These are challenging times for the two nations in which we work, with continued squeeze on public funding, and the cost-of-living crisis. However, this means that people value their open spaces and paths more than ever, keeping us busy in helping them to defend their rights of access there. We focused on legal work, with the appointment of a new post of case officer (enforcement), and shall target laggard local authorities who evade their legal duties. We established our new legal-action fund and were delighted that our members gave so generously, with a year-end total of £31,682. With the Westminster election on the horizon, we took steps to prepare our manifesto.

The main achievements during the year are listed below under headings which reflect the four main objects in our constitution.

#### **1. To protect commons, greens, and other open spaces**

We responded to calls from members for advice on protection and management of at least 182 commons, 87 registered greens and 252 other open spaces. Many more cases and disputes came to us from consultations from official bodies or were dealt with by our local correspondents.

Our re-registration officer, Frances Kerner, funded by the generous legacy from Jack Candy, continued her work on applications, submitting four in North Yorkshire and one in Pembrokeshire. She also pursued and defended applications we had already made in other English counties before their registers closed to new applications on 31 December 2020. During the year we celebrated the addition of six commons to the registers, covering 17 hectares, thanks to our efforts: in Cornwall at St Breward, The Bunny Hill near Truro, and Predannack Downs near Mullion; in Hertfordshire at Hudnall Common near Little Gaddesden, and Bury Wood at Boxmoor; and in Kent, at Radfall Road near Blean. We were disappointed that a further application at Farway in Devon was rejected.

In January, a high court judge ruled that there was no right to backpack camping on the Dartmoor commons under the Dartmoor Commons Act 1985. The Dartmoor National Park Authority, with our intervention, successfully challenged this in the court of appeal. However, the Darwalls (the landowners who brought the case) have sought leave to appeal to the supreme court and, shortly after the year's end, we learnt that leave had been granted.

We were delighted with the outcome at Blackbushe aerodrome on Yateley Common. Here we had intervened in the high court and court of appeal in support of Hampshire County Council which had refused to deregister nearly half a square kilometre of the common. That decision was upheld in the court of appeal and the matter was returned to the planning inspector. He has ruled that only the land occupied by the terminal building and café, 500 square metres, should be deregistered, the outcome we wanted.

We helped to save two pieces of common land from deregistration, at Hurtwood Common in Surrey, and Knighton Heath in Dorset.

Applicants for works on, or exchange of, common land notified us of 76 cases. We raised objections to 31 of them.

Of the 52 statutory applications for works which were determined during the year, 21 were granted with no objection from us, and 21 were granted despite our objection. These included a substation at Hawridge and Cholesbury Common, Buckinghamshire; an extension for a further 15 years of fencing for tree-planting on Caldbeck and Uldale Commons, Cumbria; flood-prevention works on Gooseholme and New Road commons, Cumbria; temporary enclosures for events on Clapham and Streatham Commons, London Borough of Lambeth; an access track across Burn Moor common, North Yorkshire; 15-years fencing on Marsden Moor, Kirklees, and on Kenfig Common, Bridgend; and an access road across Picket Mead common, Swansea.

Approved with our objection also were applications for the deregistration of common land or village green, either with inadequate or no exchange land, for road-widening at Brokeridge Common, Gloucestershire; a cycle path at Bury Mead, Hertfordshire; and an access way on Longhorsley village green, Northumberland, among others.

Three applications were rejected following our advice. These were two electricity substations on Chailey Commons in East Sussex, vehicular access ways on Sneedham Green, Gloucestershire, where our local correspondent Chas Townley represented us at a public inquiry; and an access road on Dunsfold Common, Surrey. Two others were withdrawn after we had objected: works in connection with sand and gravel extraction at Lower Cow Pasture, Gloucestershire, and a community hub at Chale Green common on the Isle of Wight.

We published an information sheet for local councils to advise them of their powers to protect commons, greens, other open spaces, and public paths. Our case officers Hugh Craddock and Nicola Hodgson delivered more training packages on commons and greens, both online and in person. We participated, with the Friends of the Lake District, in training on planning and commons for members of the Royal Town Planning Institute in the north of England.

## **2. To protect and enhance public rights of way and public access**

The Henley office dealt with 378 requests for advice on paths, and our local correspondents pursued many others.

We were dismayed when the (then) environment secretary, Thérèse Coffey, overturned Richard (Lord) Benyon's decision of February 2022 and decided to implement the 2026 deadline for historic-path applications, while setting it back for five years to 2031. The deadline was commenced in November, ahead of any regulations listing the circumstances in which those rights would be excepted from extinguishment. This piecemeal action has broken the hard-won consensus of the stakeholder working group (SWG) that these measures would be introduced as a package.

Furthermore, Dr Coffey also ruled that the exception for unrecorded historic paths in use would not be introduced at all, despite this being a core proposal (26) of the SWG's 2010 report, *Stepping Forward*.

Kate Ashbrook continued to serve on the SWG, supported by Helen Clayton and Hugh Craddock who are also members of SWG task forces.

We submitted comments to the Secondary Legislation Scrutiny Committee which considered the regulation to set back the cut-off to 2031, challenging Defra's statement that there was no significant impact on voluntary or public bodies, or anyone else. The committee, while disagreeing with us, noted that local authorities were likely to receive a significant number of new applications, and suggested that parliament might wish to raise the resourcing issue with the minister.

We were disappointed when the Westminster government introduced its guidance on diverting and extinguishing paths through private dwellings, gardens, and industrial or commercial premises. This had been brought to the SWG for consideration, and we sought to minimise its effect making it clear that we (and other user group members) did not support it. We have assured our local correspondents and others that this does not affect the legal tests for diversions and extinguishments, so in practice there should be no change.

We commissioned a consultant, Adrian Parry, to undertake some pilot research on records in Berkshire on the effect of the Finance Act 1910 on applications to record routes; this has proved useful and we are considering the results and next steps.

With the British Horse Society and Ramblers we discussed legal action against surveying authorities which are failing to carry out their duties in relation to definitive map modification order applications, and at the end of the year were actively pursuing a first case.

At Redmarley D'Abitot in Gloucestershire, with the Trail Riders' Fellowship and Ramblers, we saved an unclassified road from closure in the magistrates' court. The road is illegally obstructed, and the next task is to persuade the county council to reopen it.

In Wales we continued to work with the cross-party group for outdoor activity, and to press the Welsh government to test some of the proposals in its access-reform package on its own land. We worked with Wales Environment Link to seek improvements to the Agriculture (Wales) Bill, which became law in August, to secure payments for new and improved access beyond the statutory duties of local authorities and landowners.

Our general secretary secured the reopening of four blocked paths in Tetworth, Oxfordshire, after serving notices on the county council under section 130A of the Highways Act 1980. Our local correspondents defended paths with considerable success. For example, Lucy Wilson served notice on Cornwall Council under section 130A, with the result that unlawful gates on a footpath at St Ervan were removed. Other correspondents served notices and we are gearing up for action in the magistrates' court. Jess Tyler, our new case officer (enforcement), prepared briefing material and is ready to support legal action.

We drafted amendments, with Living Streets and the Ramblers, to the Levelling Up and Regeneration Bill to keep pavements free for the public. The government proposed in the bill to make permanent the changes it had introduced during the pandemic, streamlining the procedure for allowing consumption of food on public pavements,

thereby obstructing pedestrians. Our proposals were rejected in the house of commons and we were unable to reintroduce them in the house of lords. We shall look for other opportunities to remedy this unsatisfactory situation.

We participated in two round-table meetings to discuss greater access to the countryside, and with other organisations we produced *Outdoors for All*, a document setting out our aspirations for access and its benefits for health and well-being, nature, and the economy.

Our general secretary spoke at the 91<sup>st</sup> anniversary celebration of the Kinder Scout mass trespass, the Blue Earth Summit in Bristol, and at meetings of various organisations such as the Gower Society.

### **3. To secure the creation of new public paths and open spaces**

Seven definitive map modification applications were made in the society's name by one of our Sussex local correspondents, Chris Smith. Two of his previous applications were confirmed. In Norfolk, local correspondent Ian Witham achieved the upgrading of a footpath to restricted byway at Mundesley.

We continued to encourage local authorities and other landowners voluntarily to register their land as town or village green, thereby giving local people rights of recreation there and protecting it from development. We were pleased to learn of registrations at Stoke Lodge playing fields in Bristol; Quantock Drive at Ashford in Kent; Llwyneinion Woodland, Wrexham; and a voluntary registration (secured by our local correspondent Rodney Whittaker) at Stokes Field, Long Ditton, in Surrey. We were pleased that our call for new greens was included as one of ten asks in A More Natural Capital coalition's manifesto for the London mayoral election in 2024.

We advised more than 76 members and other inquirers about claiming greens.

### **4. To protect the beauty of the countryside**

Our case officer Nicola Hodgson worked on the detail of planning measures in the Levelling Up and Regeneration Bill, which received royal assent in October. Through the Better Planning Coalition, we helped to win some useful amendments, and were pleased that government conceded to strengthen the duty on public bodies to protect national parks and areas of outstanding natural beauty (now known as national landscapes), among other improvements.

In January the Westminster government pledged that everyone should live within a 15-minute walk of 'green or blue' space. While we welcomed the commitment and proposed the dedication of new greens as part of the solution, we were disappointed by the lack of progress.

We objected to plans by Skyline for a massive tourist development on Kilvey Hill, north-east of Swansea, which disregarded unrecorded access rights and public-access land. We continued to support the Campaign for National Parks and the Alliance of Welsh Designated Landscapes. Our general secretary attended a seminar organised by Tirweddau Cymru (Landscapes Wales) on Gower.

## **Organisational management**

We now have 47 local correspondents. In 2023 we appointed Jon Brierley (Malvern Hills District, Worcestershire), Mick Freer (Dudley Borough), Richard Price (part of Ceredigion), Ken Sharp (Knowsley, St Helens, and Sefton Metropolitan Boroughs, Liverpool City, and West Lancashire District), and Nicholas Whitsun-Jones (former West Dorset District).

We updated our guidelines for local correspondents, and arranged a get-together for them in the Lickey Hills, Worcestershire, in July, which was both valuable and enjoyable.

We held our annual general meeting in London with an online option. In total 41 members attended, and others participated by proxy. Voting was undertaken online, with 60 votes cast. Tara-Jane Sutcliffe was re-elected to the board of trustees after her first three-year term. We presented Ian Witham with the Eversley Award for Outstanding Achievement, for his many years of work on public paths and commons in Norfolk.

We issued 52 press releases and published three editions of our magazine *Open Space*. Staff and members appeared at least nine times on the radio, and twice on television. We continued to improve our website, and at the year's end had commissioned a review. Our digital marketing and content manager, Abbie Cavendish, led a forensic exercise to experiment with new audiences, and develop contact with the more receptive ones, increasing our influence and reach, and therefore our campaigning clout.

On 31 December, membership stood at 2,342, a net increase of 23. This number is comprised of 1,745 individuals, and 597 organisations and local authorities. We welcomed 317 new voting members and 37 members who had lapsed and rejoined; 22 members died during the year and a further 309 lapsed.

In June we appointed Jane Abey as our membership secretary, a job-share with Lucie Henwood who now focuses on financial matters. In August we appointed Jess Tyler as our case officer (enforcement), a new post to reflect our enthusiasm to use the courts to resolve intransigent issues.

Our dedicated staff, Jane Abey, Kate Ashbrook, Abbie Cavendish, Helen Clayton, Hugh Craddock, Sarah Hacking, Lucie Henwood, Nicola Hodgson, Frances Kerner, Lucy McKean, and Jess Tyler have had another busy year. We thank them warmly for their commitment and success in furthering the work of the society.

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## Financial review

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### Financial operations

In 2023 the society's income was primarily split across investment returns, membership subscriptions, and donations.

Membership subscriptions nominally increased, and investment returns have been positive with an increase of £20,520. This was due to improved returns on cash and investments as well as an increase in reserves following a large legacy in the previous year. Budgeted increases in expenditure during the year were planned to maximise our surplus from the previous year, with recruitment to further our charitable objectives.

In November, the society made an appeal to members for funds to support legal action where required and to back our members in fighting their legal battles. The appeal was very successful, and funds continued to be received for many months. We thank all members for their contributions with £31,682 raised (to 31 December 2023) to fund some of the essential legal work to protect our commons, open spaces, and paths.

The status of our underlying assets within the Charifund improved over the year with unrealised losses reduced from £51,506 in 2022 to £20,520 this financial year. Overall,

this resulted in a planned net deficit of £210,564. Despite the deficit, trustees are happy with the financial health of the society.

### **Legacies recognised in 2023**

Edgar Aveling, Dennis Basten, Henry Elsey Cooper, Patrick Darnes, Olive Entwistle, Ronald Smith, Hazel Mary Thorpe.

We are grateful for all legacies and donations, and your gift to the society will help to ensure that future generations will enjoy commons, open spaces, and paths, in towns and countryside throughout England and Wales. Please see our website: <https://www.oss.org.uk/what-you-can-do/legacies/> for more information.

### **Reserves policy**

The reserves policy has been kept under close review throughout the year by trustees to ensure it was flexible enough to respond to external economic pressures and remained fit for purpose.

Strategic reserve fund: the society's recurring revenue is not sufficient to meet all running costs so it is the policy of the trustees to maintain a strategic reserve fund sufficient to cover the expected net outgoings of the society for 48 months. Following a review of the budget for 2024, anticipating an overall deficit, the strategic reserve fund was updated to £948,059 for January 2024.

The applications reserve fund, set up in 2019, currently stands at £226,000. The figure is kept under review annually, based on experience and analysis of the costs actually incurred by the society as a result of commons and rights-of-way applications. Trustees acknowledge this reserve is essential since the costs associated with taking applications to completion are unknown and variable, but can be considerable and can run over a long period.

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## **Conclusion**

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Once again we have had a good year in challenging wrong legal decisions and asserting and protecting the public's rights by recording commons and paths and via our other casework, a sample of which is described above. We are really pleased to see the surge of member support for our legal appeal which will help us take on more deserving cases, especially now that we have employed our enforcement officer.

We hope earnestly to see the regulations for the path extinguishment day exemptions now that Dr Coffey has moved on as secretary of state and will continue to assist the Stakeholder Working Group and DEFRA in ensuring that the new regulations are as well written and as useful as possible.

I thank, once again, our dedicated staff, increasing number of local correspondents, and members, and all who have helped in support of the society and its activities. I commend this report to our members.



### **Signed**

*Phil Wadey* (chairman, on behalf of the trustees)

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Independent Examiner's Report to the Trustees of**  
**The Open Spaces Society**

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 December 2023 set out on pages nine to sixteen.

**Responsibilities and basis of report**

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

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

**Independent examiner's report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

*Nicholas Smith BFP, ACA, CTA*

Nicholas M Smith BFP, ACA, CTA  
Villars Hayward LLP  
Chartered Accountants  
Statutory Auditors  
Chartered Tax Advisers  
Boston House  
Henley-on-Thames  
RG9 1DY

Date: *24 May* .....2024

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**For the Year Ended 31 December 2023**

|  | Note      | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Endowment<br>funds<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|--|-----------|----------------------------|--------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>Income and endowments from:</b>           |           |                            |                          |                         |                             |                             |
| Donations (inc. Gift Aid) and legacies       | 2         | 65,257                     | -                        | -                       | 65,257                      | 819,924                     |
| Charitable activities                        |           |                            |                          |                         |                             |                             |
| Subscriptions                                |           | 80,055                     | -                        | -                       | 80,055                      | 79,071                      |
| Appeals                                      | 3         | 28,276                     | -                        | -                       | 28,276                      | 525                         |
| Other trading activities                     |           |                            |                          |                         |                             |                             |
| Sale of publications, Trusts, Royalties etc. | 4         | 6,683                      | -                        | -                       | 6,683                       | 9,619                       |
| Investments                                  | 5         | 55,202                     | 29,874                   | 1,791                   | 86,867                      | 59,444                      |
| Other income                                 | 6         | -                          | -                        | -                       | -                           | 300                         |
| <b>Total</b>                                 |           | <u>235,473</u>             | <u>29,874</u>            | <u>1,791</u>            | <u>267,138</u>              | <u>968,883</u>              |
| <b>Expenditure on:</b>                       |           |                            |                          |                         |                             |                             |
| Raising funds                                |           |                            |                          |                         |                             |                             |
| Other publications costs                     |           | 450                        | -                        | -                       | 450                         | 5,001                       |
| Charitable activities                        |           |                            |                          |                         |                             |                             |
| Staff salaries and related costs             | 7         | 286,408                    | -                        | -                       | 286,408                     | 246,377                     |
| Premises costs                               | 8         | 16,501                     | -                        | -                       | 16,501                      | 14,546                      |
| Administration costs                         | 9         | 35,504                     | -                        | -                       | 35,504                      | 27,461                      |
| Local correspondents                         |           | 6,636                      | -                        | -                       | 6,636                       | 4,043                       |
| Open Space and website                       |           | 15,737                     | -                        | -                       | 15,737                      | 12,783                      |
| Other costs                                  | 10        | 76,491                     | 3,964                    | -                       | 80,455                      | 107,948                     |
| Governance costs                             | 11        | 15,491                     | -                        | -                       | 15,491                      | 12,470                      |
| <b>Total</b>                                 |           | <u>453,218</u>             | <u>3,964</u>             | <u>-</u>                | <u>457,182</u>              | <u>430,629</u>              |
| (Loss)/Gain on investment assets             | 12        | (7,730)                    | (12,210)                 | (580)                   | (20,520)                    | (51,506)                    |
| <b>Net (expenditure)/income</b>              |           | <u>(225,475)</u>           | <u>13,700</u>            | <u>1,211</u>            | <u>(210,564)</u>            | <u>486,748</u>              |
| <b>Transfers between funds</b>               |           | <u>31,665</u>              | <u>(29,874)</u>          | <u>(1,791)</u>          | <u>-</u>                    | <u>-</u>                    |
|  |           | <u>(193,810)</u>           | <u>(16,174)</u>          | <u>(580)</u>            | <u>(210,564)</u>            | <u>486,748</u>              |
| <b>Reconciliation of funds:</b>              |           |                            |                          |                         |                             |                             |
| Total funds brought forward                  |           | 2,045,318                  | 254,654                  | 24,689                  | 2,324,661                   | 1,837,913                   |
| <b>Total funds carried forward</b>           | <b>13</b> | <u>1,851,508</u>           | <u>238,480</u>           | <u>24,109</u>           | <u>2,114,097</u>            | <u>2,324,661</u>            |

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Statement of Financial Position**  
**as at 31 December 2023**

|  | Note | 31.12.23         | 31.12.22         |
|--|------|------------------|------------------|
|  |      | £                | £                |
| <b>Fixed Assets:</b>                           |      |                  |                  |
| Tangible fixed assets                          | 14   | 5,610            | 4,535            |
| Investments                                    | 15   | 852,685          | 873,205          |
| Long term deposits                             | 16   | 270,296          | 7,237            |
| <i>Total fixed assets</i>                      |      | <u>1,128,591</u> | <u>884,977</u>   |
| <b>Current Assets:</b>                         |      |                  |                  |
| Debtors  | 17   | 35,700           | 3,595            |
| Short term deposits                            | 18   | 934,904          | 1,465,524        |
| Cash at bank and in hand                       |      | 24,999           | 13,582           |
| <i>Total current assets</i>                    |      | <u>995,603</u>   | <u>1,482,701</u> |
| <b>Liabilities:</b>                            |      |                  |                  |
| Creditors: amounts falling due within one year | 19   | (10,097)         | (43,017)         |
| <i>Net current assets</i>                      |      | <u>985,506</u>   | <u>1,439,684</u> |
| <b>Total net assets</b>                        |      | <u>2,114,097</u> | <u>2,324,661</u> |
| <b>The funds of the charity:</b>               |      |                  |                  |
| Unrestricted funds:                            |      |                  |                  |
| <i>Strategic reserve fund</i>                  |      | 948,059          | 910,313          |
| <i>Applications reserve fund</i>               |      | 226,000          | 435,000          |
| <i>Legal action fund</i>                       |      | 23,059           | -                |
| <i>General fund</i>                            |      | 654,390          | 700,005          |
| Restricted funds:                              |      |                  |                  |
| <i>Candy fund</i>                              |      | 196,203          | 211,360          |
| <i>Creech Jones fund</i>                       |      | 42,277           | 43,294           |
| Endowment funds:                               |      |                  |                  |
| <i>Buxton fund</i>                             |      | 24,109           | 24,689           |
| <b>Total charity funds</b>                     |      | <u>2,114,097</u> | <u>2,324,661</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

These financial statements were approved by the Board of Trustees on 23 May 2024 and were signed on its behalf by:



Dr P D Wadey - Chairman



S Bâh - Treasurer

**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 for uncertainty in the preparation of the financial statements are as follows:

**(a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) and the Companies Act 2006.

The Open Spaces Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Income recognition policies**

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

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

**Legacies**

For legacies, entitlement is taken as the earliest of:

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

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

**Other voluntary income**

Voluntary income received by way of subscription, donations and appeals is included in the financial statements when receivable and the amount can be measured reliably by the charity.

**Donated services**

The value of services provided by volunteers has not been included in these financial statements.

**Interest receivable**

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

**(c) Expenditure and Irrecoverable VAT**

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

Expenditure on Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**  
**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2023**

**1 ACCOUNTING POLICIES (continued)**

**(d) Fixed Assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Depreciation is provided so as to write off the asset over four years.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

**(e) Fund Accounting**

**General fund** - This is an unrestricted fund which is to be invested for the benefit of the society but remains available to the trustees to be used for the objects of the society or for making allocations to the Strategic Reserve fund.

Strategic Reserve fund - This is an unrestricted fund derived from allocations from the General fund. It is the policy of the trustees to keep 48 months' reserve in this fund, so that it should hold sufficient to cover the society's following 48 months' net outgoings, and to allow for an orderly closure of the society thereafter, should this become necessary. In line with this policy, the fund stood at £948,059 at 31 December 2023. This fund is to be invested for the benefit of the society but remains available to the trustees to transfer back to the General fund in case of need.

**Applications Reserve Fund** - This is an unrestricted fund derived from allocations from the General Fund. The funds within this reserve are to be used to see through to completion applications to register rights of way or common land where the application has been made in the name of the Society. Some applications are determined quickly and without significant cost, but for some there may be many years between an application being made and its conclusion. The Trustees consider that it is appropriate to hold a reserve for this purpose so that protracted applications can be supported.

**Creech Jones fund** - The income from this restricted fund may be used for the objects of the society that would not normally be met from the General fund.

**Candy fund** - This is a restricted fund to be used only for the general charitable purposes of the Open Spaces Society. It is not to be used for administrative expenses.

**Buxton fund** - The income from this fund is transferred to the Society's General fund.

|          |   |                 |                 |
|----------|---|-----------------|-----------------|
| <b>2</b> | <b>DONATIONS (INC. GIFT AID) AND LEGACIES</b> | <b>31.12.23</b> | <b>31.12.22</b> |
|          |   | £               | £               |
|          | Legacies                                      | 42,437          | 792,918         |
|          | Donations                                     | 7,545           | 14,544          |
|          | Gift Aid                                      | 15,275          | 12,462          |
|          |   | 65,257          | 819,924         |

**3 APPEALS AND GIFT AID**

Funds raised by appeals over the year also generated related income via Gift Aid.

| <b>Appeal</b>      | <b>Donations</b> | <b>Gift Aid</b> | <b>Total</b> |
|--------------------|------------------|-----------------|--------------|
|                    | £                | £               | £            |
| Autumn 2023 appeal | 28,276           | 3,406           | 31,682       |
|                    | 28,276           | 3,406           | 31,682       |

**4 INCOME FROM OTHER TRADING ACTIVITIES**

|                                    |                 |                 |
|------------------------------------|-----------------|-----------------|
|                                    | <b>31.12.23</b> | <b>31.12.22</b> |
|                                    | £               | £               |
| Sales of publications              | 1,208           | 5,041           |
| Special projects and training      | 4,647           | 3,640           |
| Trusts, royalties, commission etc. | 828             | 938             |
|                                    | 6,683           | 9,619           |

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2023**

|          |  |                 |                 |
|----------|--|-----------------|-----------------|
| <b>5</b> | <b>INVESTMENT INCOME</b>   | <b>31.12.23</b> | <b>31.12.22</b> |
|          |  | £               | £               |
|          | Listed investments   | 50,805          | 49,319          |
|          | Cash investments   | 36,062          | 10,125          |
|          |  | <u>86,867</u>   | <u>59,444</u>   |
|          |  | =====           | =====           |
| <b>6</b> | <b>OTHER INCOME</b>  | <b>31.12.23</b> | <b>31.12.22</b> |
|          |  | £               | £               |
|          | Other income   | -               | 300             |
|          |  | <u>-</u>        | <u>300</u>      |
|          |  | =====           | =====           |
|          | Other income comprises sundry receipts unrelated to the operations of the charity.                         |                 |                 |
| <b>7</b> | <b>STAFF SALARIES</b>  | <b>31.12.23</b> | <b>31.12.22</b> |
|          |  | £               | £               |
|          | Gross Salaries   | 252,562         | 215,012         |
|          | Employer's National Insurance Contributions  | 18,892          | 15,862          |
|          | Employer Pension Contributions   | 11,701          | 9,911           |
|          | Recruitment Costs  | 3,253           | 5,592           |
|          |  | <u>286,408</u>  | <u>246,377</u>  |
|          |  | =====           | =====           |
|          | Employees with emoluments exceeding the Charity Commission reporting threshold of £60,000: Nil (2022: Nil) |                 |                 |
|          | The average number of full-time equivalent employees in the year was five (2022: five)                     |                 |                 |
| <b>8</b> | <b>PREMISES COSTS</b>  | <b>31.12.23</b> | <b>31.12.22</b> |
|          |  | £               | £               |
|          | Rent   | 7,925           | 7,800           |
|          | Light and Heat   | 2,518           | 2,109           |
|          | Repairs and Maintenance  | 1,149           | 1,641           |
|          | Cleaning   | 1,883           | 1,385           |
|          | Insurance  | 1,891           | 724             |
|          | Rates and Water  | 986             | 661             |
|          | Consumables  | 149             | 226             |
|          |  | <u>16,501</u>   | <u>14,546</u>   |
|          |  | =====           | =====           |
| <b>9</b> | <b>ADMINISTRATION COSTS</b>  | <b>31.12.23</b> | <b>31.12.22</b> |
|          |  | £               | £               |
|          | IT Costs   | 12,103          | 8,055           |
|          | Postage, Telephone and Stationery  | 7,881           | 7,910           |
|          | Travel and Subsistence   | 3,535           | 2,963           |
|          | Depreciation of Computer/Office equipment  | 2,602           | 2,888           |
|          | Printing and Photocopying  | 2,754           | 2,690           |
|          | Appeal Costs   | 2,357           | -               |
|          | Other Expenses   | 4,272           | 1,863           |
|          | Professional Indemnity Insurance   | -               | 1,092           |
|          |  | <u>35,504</u>   | <u>27,461</u>   |
|          |  | =====           | =====           |

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2023**

|           |   |                            |                                      |                  |                            |
|-----------|---|----------------------------|--------------------------------------|------------------|----------------------------|
| <b>10</b> | <b>OTHER COSTS</b>  |                            | <b>31.12.23</b>                      | <b>31.12.22</b>  |                            |
|           |   |                            | £                                    | £                |                            |
|           | Legal Costs   |                            | 28,617                               | 42,806           |                            |
|           | Marketing   |                            | 34,207                               | 28,049           |                            |
|           | Commons Registration Project  |                            | 3,965                                | 22,295           |                            |
|           | Subscriptions   |                            | 9,945                                | 8,903            |                            |
|           | Donations and Grants  |                            | 2,700                                | 4,750            |                            |
|           | Legacy mailing to the Law Society   |                            | 430                                  | 860              |                            |
|           | Conferences and Training  |                            | 576                                  | 228              |                            |
|           | Books and Maps  |                            | 15                                   | 57               |                            |
|           |   |                            | 80,455                               | 107,948          |                            |
|           |   |                            | =====                                | =====            |                            |
| <b>11</b> | <b>GOVERNANCE COSTS</b>   |                            | <b>31.12.23</b>                      | <b>31.12.22</b>  |                            |
|           |   |                            | £                                    | £                |                            |
|           | Independent examiner's fees (including taxation services<br>and underprovision for prior years) |                            | 7,865                                | 6,143            |                            |
|           | AGM and trustees  |                            | 5,715                                | 2,115            |                            |
|           | Other professional fees   |                            | 1,911                                | 4,212            |                            |
|           |   |                            | 15,491                               | 12,470           |                            |
|           |   |                            | =====                                | =====            |                            |
| <b>12</b> | <b>(LOSSES)/GAINS ON INVESTMENT ASSETS</b>  |                            | £                                    | £                |                            |
|           | Unrealised (loss)/gain on revaluation of investments  |                            | (20,520)                             | (51,506)         |                            |
|           |   |                            | =====                                | =====            |                            |
| <b>13</b> | <b>ANALYSIS OF FUNDS</b>  | <b>Opening<br/>balance</b> | <b>Net income/<br/>(expenditure)</b> | <b>Transfers</b> | <b>Closing<br/>balance</b> |
|           |   | £                          | £                                    | £                | £                          |
|           | <b>Unrestricted funds</b>   |                            |                                      |                  |                            |
|           | Strategic reserve fund  | 910,313                    | -                                    | 37,746           | 948,059                    |
|           | Applications reserve fund   | 435,000                    | -                                    | (209,000)        | 226,000                    |
|           | Legal action fund   | -                          | -                                    | 23,059           | 23,059                     |
|           | General fund  | 700,005                    | (225,475)                            | 179,860          | 654,390                    |
|           | <b>Restricted funds</b>   |                            |                                      |                  |                            |
|           | Candy fund  | 211,360                    | 12,553                               | (27,710)         | 196,203                    |
|           | Creech Jones fund   | 43,294                     | 1,147                                | (2,164)          | 42,277                     |
|           | <b>Endowment funds</b>  |                            |                                      |                  |                            |
|           | Buxton fund   | 24,689                     | 1,211                                | (1,791)          | 24,109                     |
|           |   | 2,324,661                  | (210,564)                            | -                | 2,114,097                  |
|           |   | =====                      | =====                                | =====            | =====                      |

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2023**

|           |   |                                   |                                     |                    |
|-----------|---|-----------------------------------|-------------------------------------|--------------------|
| <b>14</b> | <b>TANGIBLE FIXED ASSETS</b>  | <b>Office<br/>equipment<br/>£</b> | <b>Computer<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|           | <b>Cost</b>   |                                   |                                     |                    |
|           | At 1 January 2023   | 10,871                            | 46,504                              | 57,375             |
|           | Additions   | 65                                | 3,612                               | 3,677              |
|           | Disposals   | -                                 | -                                   | -                  |
|           | At 31 December 2023   | <u>10,936</u>                     | <u>50,116</u>                       | <u>61,052</u>      |
|           | <b>Depreciation</b>   |                                   |                                     |                    |
|           | At 1 January 2023   | 10,568                            | 42,272                              | 52,840             |
|           | Charge for the year   | 185                               | 2,417                               | 2,602              |
|           | Disposals   | -                                 | -                                   | -                  |
|           | At 31 December 2023   | <u>10,753</u>                     | <u>44,689</u>                       | <u>55,442</u>      |
|           | <b>Net book value at 31 December 2023</b>   | <u>183</u>                        | <u>5,427</u>                        | <u>5,610</u>       |
|           | <b>Net book value at 31 December 2022</b>   | <u>303</u>                        | <u>4,232</u>                        | <u>4,535</u>       |
| <b>15</b> | <b>INVESTMENTS</b>  |                                   | <b>2023<br/>£</b>                   | <b>2022<br/>£</b>  |
|           | <b>AT MARKET VALUE 1 JANUARY</b>  |                                   | 873,205                             | 924,711            |
|           | Net investment (losses)/gains   |                                   | (20,520)                            | (51,506)           |
|           | <b>AT MARKET VALUE 31 DECEMBER</b>  |                                   | <u>852,685</u>                      | <u>873,205</u>     |
|           |   |                                   | =====                               | =====              |
|           | There were no investment assets outside the UK. The investments are held primarily to provide an investment return for the Charity. |                                   |                                     |                    |
|           | The historical cost of the above investments at 31 December 2023 is £720,349 (2022: £720,349)                                       |                                   |                                     |                    |
| <b>16</b> | <b>LONG TERM DEPOSITS</b>   |                                   | <b>2023<br/>£</b>                   | <b>2022<br/>£</b>  |
|           | Flagstone   |                                   | 270,296                             | 7,237              |
|           |   |                                   | <u>270,296</u>                      | <u>7,237</u>       |
|           |   |                                   | =====                               | =====              |
| <b>17</b> | <b>DEBTORS</b>  |                                   | <b>2023<br/>£</b>                   | <b>2022<br/>£</b>  |
|           | Accrued income  |                                   | 34,709                              | 2,604              |
|           | Professional indemnity insurance prepaid  |                                   | 991                                 | 991                |
|           |   |                                   | <u>35,700</u>                       | <u>3,595</u>       |
|           |   |                                   | =====                               | =====              |

**The Open Spaces Society**  
**(Registered Company Number: 07846516)**

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2023**

| <b>18</b> | <b>SHORT TERM DEPOSITS</b>                            | <b>31.12.23</b> | <b>31.12.22</b>  |
|-----------|---|-----------------|------------------|
|           |   | <b>£</b>        | <b>£</b>         |
|           | Flagstone   | 681,797         | 254,860          |
|           | Nationwide Instant Saver Issue 3                      | 87,741          | 86,658           |
|           | Furness Building Society                              | 85,000          | 85,000           |
|           | CAF Gold Account                                      | 80,366          | 727,716          |
|           | The Charity Bank                                      | -               | 90,895           |
|           | Cambridge & Counties Bank                             | -               | 90,801           |
|           | Aldermore Bank Bond                                   | -               | 79,534           |
|           | Nationwide Instant Saver                              | -               | 50,060           |
|           |   | <u>934,904</u>  | <u>1,465,524</u> |
|           |   | =====           | =====            |
| <br>      |   |                 |                  |
| <b>19</b> | <b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> | <b>31.12.23</b> | <b>31.12.22</b>  |
|           |   | <b>£</b>        | <b>£</b>         |
|           | Trade creditors                                       | 4,662           | 37,750           |
|           | Accruals  | 5,435           | 4,788            |
|           | Other taxes and social security costs                 | -               | 479              |
|           |   | <u>10,097</u>   | <u>43,017</u>    |
|           |   | =====           | =====            |

**20 PARLIAMENT PIECE**

The society owns this land in Kenilworth which is leased, under a 99-year lease, to Warwick District Council and managed locally. No value has been placed on this land in these financial statements.

**21 REMUNERATION OF TRUSTEES**

None of the trustees received any remuneration (2022 - nil).

During the year books with a value of £100 were sold to the society by one of the Trustees.

An aggregate of £917 (2022: £419) was reimbursed to two (2022 - two) trustees for expenses incurred in relation to the society's activities, including attending meetings and/or acting as local correspondents.

## **Equality, inclusivity, and diversity statement**

We shall seek to understand, and where appropriate, reach out to those parts of society that are under-represented within our membership, staff, volunteers or trustees, and potential members outside our existing network. We have an objective of learning from relevant groups when extending our reach.

Our vision is that everyone can enjoy public paths and open spaces through the exercise of their rights. We work to protect, increase, enhance and champion the common land, village greens, public paths, and open spaces in England and Wales, and the public's rights to enjoy them. We want to see a thriving and beautiful countryside, cities, towns, and villages to which everyone has access and which all can benefit, for their wellbeing and to participate fully in the enjoyment, enhancement, and protection of nature. We want these places to be inclusive and diverse for those who live there and those who visit them.