



# Annual Report and Accounts 2024

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

Email: [hq@oss.org.uk](mailto:hq@oss.org.uk)

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 2024**

<i>Vice-presidents</i>	Diane Andrewes Mike Clarke Richard Mabey	David (Lord) Clark Roger de Freitas
<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 (F) (to July 2024) John Hall (L), James Lean (F) (from March 2024) Andrew Packman (from April 2024) Tara-Jane Sutcliffe (L)	

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
<i>Commons re-registration officer</i>	Frances Kerner
<i>Finance officer and company secretary</i>	Lucie Henwood (to May 2024); Glynis Smith (from May 2024)
<i>Membership secretary</i>	Jane Abey (to March 2024)
<i>Operations and marketing manager</i>	Sarah Hacking
<i>Office assistant and membership secretary</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 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 Street, Cambridge CB1 2LJ

**Financial**

Independent examiners: Villars Hayward LLP, Boston House, 2 Boston Road, Henley-on-Thames RG9 1DY

Investment advisers: JM Finn, 25 Cophall Avenue. London EC2R 7AH

# Open Spaces Society

## Trustees' report for 2024

### Highlights of 2024

During the year we:

- helped our members protect 892 commons, greens, open spaces, and paths under threat of loss;
- welcomed the government's intention, following user-group pressure, to repeal the 2031 extinguishment of unrecorded public rights of way;
- intervened in the Dartmoor backpack-camping case in the supreme court;
- through legal action secured the removal of unlawful gates from a path in North Yorkshire, and persuaded Cornwall Council to register applications to add paths to the definitive map;
- celebrated the registration of seven lost commons, in Cornwall, Devon, and North Yorkshire, totalling 200 hectares;
- gave advice and support to our network of 44 local correspondents who protect many open spaces and paths;
- held a training event for our local correspondents;
- boosted our legal-action fund.

---

## Reference and administrative information

---

### 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.

---

## Structure, governance, and management

---

### 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 (ie the society), in accordance with the memorandum and articles of association.

### Related party disclosures

No transaction which would need to be disclosed has been notified by any trustee, 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.

---

## Public benefit statement

---

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. They have considered how planned activities will contribute to the aims and objectives they have set.

---

## Objectives and activities for the public benefit

---

### 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 maintains 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 parliaments and local authorities, it protects places of beauty and interest, and achieves better public access throughout England and Wales.

---

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

---

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

The unexpectedly-early general election (coinciding with our AGM) in July gave us the opportunity to lobby new ministers about access and rights of way, and we found them sympathetic though constrained by pressures on public funding and cost of living.

Boosted by our legal-action fund we pursued several cases in the courts and backed our members in doing so. We renewed our appeal to members to support the fund and were pleased that, thanks to their generosity, we had raised a year-end total of £16,489.

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 153 commons, 94 greens and 320 other open spaces. Other 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 three in North Yorkshire. 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, and appeared at a public hearing in Cornwall. During the year we celebrated the addition of seven commons to the registers, covering more than 200 hectares, thanks to our efforts: in Cornwall at Burngulrow, Lower Banns, Porthlowan, and West Looe Down (the last application made by Tomas Hill with our support); in Devon three pieces of land on Dartmoor; and at Nesfield in North Yorkshire. We began scoping the work to be done in Wales, where the deadline for applications is 2032, five years after Cumbria and North Yorkshire.

In October judges in the supreme court heard the appeal in the Dartmoor backpack-camping case, in which we were interveners in support of the Dartmoor National Park Authority. In 2023, the landowners who brought the case had lost in the court of appeal and they then applied to the supreme court. At the year's end the outcome was awaited.

Our general secretary appeared in support of our member the Gower Society at a public inquiry in Swansea, objecting to the inequitable exchange of part of Clyne Common to enable development for housing.

We celebrated an agreement with Clinton Devon Estates which pledged to dedicate an area of exchanged common land to public access under section 16 of the Countryside and Rights of Way Act 2000; otherwise, the access right would not have taken effect until the access maps were reviewed.

We backed the New Forest Commoners' Defence Association in fighting the unlawful enclosure of common land. In the end the defendant, under pressure from Natural England as well as the court action, removed the fence.

Our enforcement officer, Jess Tyler, commenced actions at two sites in southern England against unlawful inclosures on commons.

Applicants for works on, or exchange of, common land notified us of 67 cases. We raised objections to 31 of them.

Of the 66 statutory applications for works which were determined during the year, 42 were granted with no objection from us, and 16 were granted despite our objection. These included temporary fences on a number of commons in Cumbria, a soil bund on Merrow Downs, Surrey; parking access on Redhill and Earlswood Common, Surrey; electricity works on Laindon Common, Essex; restoration of opencast site for testing for railways on Mynydd y Drum Common in Powys and Neath Port Talbot; field access on Clapham Common, North Yorkshire; and exchange of land for a storm drain on Upper Ham Common in Worcestershire.

Five applications were rejected following our advice. These were the exchange of land at Cockernhoe village green, Herts for construction of an access road; fencing on Shereford Common, Norfolk, tarmac with speed humps on a bridleway on Witley Common, Surrey, fencing on Stringers Common at Worplesdon in Surrey, and exchange of common at Water Orton, Warwickshire, for a school access-road.

Three applications, to which we had objected, were withdrawn: the exchange of land at Wolfscastle Green in Pembrokeshire (where we have instead applied to register the proposed replacement land); a new access road across Middleham Busks in North Yorkshire, and the extension to a car park on Bucklebury Common in West Berkshire (which did not need consent).

Our case officers Hugh Craddock and Nicola Hodgson delivered two online training packages on commons and greens.

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

The Henley office dealt with 325 requests for advice on paths, and our local correspondents pursued many others.

The year started with publicity for a survey conducted by the BBC which showed that paths are blocked at 32,000 points, ie an obstruction every four and a half miles. Our general secretary Kate Ashbrook, and Cornwall local correspondent Lucy Wilson, were interviewed about this on television in January.

Our new legal-action fund proved invaluable. We used it to support our members in their campaigns to save Waunarlwydd playing field in Swansea; Stoke Lodge playing field in Bristol; Wilmot Gardens, Plymouth; and Clyne Common on Gower. The outcomes on these are awaited.

We have also pursued our own cases. We have challenged a wrongly-made temporary traffic regulation order in West Northamptonshire (outcome awaited). With other organisations we threatened Cornwall Council with court action for its failure to maintain an accurate register of applications to add paths to the map—the council capitulated, with the result that it and other authorities are now adopting the correct procedure. Also acting with other organisations, we secured the removal of unlawful gates from a restricted byway in Stanwick St John, North Yorkshire; and we caused an order for a byway open to all traffic in Hotham, East Riding of Yorkshire, to be quashed when it was wrongly confirmed as a bridleway without the changes being advertised.

We are backing our local correspondents in serving notices under section 130A of the Highways Act 1980 where local authorities are failing to carry out their duties to reopen blocked paths. At the end of the year our Wiltshire correspondent had submitted his claim against blocked byways to the magistrates' court, with support from our enforcement officer.

Last year we were dismayed when the (then) environment secretary, Thérèse Coffey, brought into force the deadline for historic-path applications in England, setting it back to 2031 but omitting any regulations to except routes from extinguishment. Throughout the year we pressed ministers to repeal this deadline and, after the election, joined other user groups in sending a detailed letter to the new minister, Baroness Hayman, explaining the difficulties of introducing the exceptions to the deadline and instead advocating repeal of the deadline. We were delighted when, on Boxing Day, the government announced its intention to repeal 'when parliamentary time allows'. The Welsh government has also pledged to repeal the cut-off (which in Wales remains at 2026).

Kate Ashbrook continued to serve on the rights-of-way stakeholders' working group, supported by Helen Clayton and Hugh Craddock who are also members of its task forces; however, these bodies remained dormant through the year.

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 continued to call for agriculture payments to include funds for new and improved access.

We updated and relaunched our information sheet, *Path Paraphernalia*, written by our trustee and local correspondent Chris Beney. This advises on acceptable structures on public paths. We put this into practice on our own land, Parliament Piece in Kenilworth, where we worked with our lessee Warwick District Council, and Warwickshire Wildlife Trust, to replace all the stiles and gates with structures to the British Standard.

Our general secretary spoke at the 92<sup>nd</sup> anniversary celebration of the Kinder Scout mass trespass, the fiftieth-anniversary lunch of the Ringwood and Fordingbridge Footpath Society, the final event of the All our Footpaths project, and a meeting of the Wiltshire and Swindon local access forum, among other events. Our case officer Helen Clayton gave three online sessions to local councils and assisted with two days of restoring-the-record training.

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

Two definitive-map modification applications were made in the society's name by one of our East Sussex local correspondents, Chris Smith.



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 with a voluntary registration at One Tree Hill, Long Ditton in Surrey (secured by our local correspondent Rodney Whittaker), and of seven others in which we were not involved. We pressed the new Minister for Housing, Communities and Local Government to include a provision mandating developers to register new greens as part of development, and secured a meeting with one of her officials to explain this. 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.

We signed up to the Outdoors For All coalition's manifesto and attended a pre-election reception in parliament to promote our joint calls for more and better access.

Our general secretary spoke at a rally on the Isle of Wight to press for the route of the England Coast Path to go along the beach at Osborne House managed by English Heritage.

Our case officer Nicola Hodgson lobbied for improvements to the National Planning Policy Framework, which was reviewed during the year, calling to strengthen the protection for open spaces and local green space. We were disappointed when the revised version was published in December with none of our proposals included. However, we celebrated the designation of a local green space at Whitehall Road, Blackburn, having helped a member to achieve this.

We advised more than 66 members and other inquirers about claiming greens.

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

This was the 75<sup>th</sup> anniversary of the ground-breaking National Parks and Access to the Countryside Act 1949. Our general secretary joined a celebratory event at Malham youth hostel in November, where a plaque to the architect of national parks and of the hostel, John Dower, was unveiled. There she was able to meet the new access minister, Baroness (Sue) Hayman.

We worked with the Campaign for National Parks and the Alliance of Welsh Designated Landscapes, and strongly supported the proposal for a new national park in north-east Wales.

We continued to oppose plans by Skyline for a massive tourist development on Kilvey Hill, north-east of Swansea, which disregarded unrecorded access rights and public-access land; and we objected to the council's proposed appropriation of open space. Our general secretary spoke at a hilltop rally in March.

We fought a development on Brent River Park in Ealing, and our local correspondent, Marion Law, helped to prevent an unsightly mast on Mucklewick Hill, Shropshire.

#### **Organisational management**

We now have 44 local correspondents. In 2024 we appointed Katherine Evans (Essex), Kieran Foster (Gateshead MBC), Richard Price (west Ceredigion), and Ashley Redsell (Spelthorne Borough, Surrey). We were sad to lose Peter Kidner, Helen Slade, Gerry Stewart, and Graham Wanstall and thank them for their exemplary service.

We once again ran a two-day training course for local correspondents in the Lickey Hills, Worcestershire, in October, which was both valuable and enjoyable.



We held our annual general meeting in London with an online option. In total 38 members attended, and others participated by proxy. Voting was undertaken online, with 100 votes cast. Tara-Jane Sutcliffe was re-elected to the board of trustees after her first three-year term. We were sorry that Simon Hunt stood down from our board of trustees.

In the spring, following advertisement and interviews, the trustees co-opted James Lean and Andrew Packman to the board.

We mourned the deaths of our former chairman Tim Crowther, trustee John Lavery, and Gloucestershire local correspondent Gerry Stewart.

We issued 43 press releases and published three editions of our magazine *Open Space*. Staff and members appeared at least eight times on the radio, and seven times on television, and contributed to three videos. At the year's end we were poised to start a revamp of our website having done much preliminary work. Our digital marketing and content manager, Abbie Cavendish, continued her detailed research with new audiences, increasing our influence and reach, and therefore our campaigning clout.

On 31 December, membership stood at 2,406, a net gain of 64. This number is comprised of 1,798 individuals, and 608 organisations and local authorities. We welcomed 305 new voting members and 27 members who had lapsed and rejoined; 26 members died during the year and a further 234 lapsed.

In March our membership secretary Jane Abey left and Lucy McKean, our office assistant, took on the role in addition to her existing one. We were sad that our finance officer Lucie Henwood left us in May after seven years, but were pleased to welcome Glynis Smith in her place.

In April we celebrated 40 years in post of our general secretary, Kate Ashbrook, and in October 25 years for Nicola Hodgson, our case officer for open spaces and greens. We were sad to learn shortly after that Nicola wished to retire in January, and we began to search for a replacement.

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

---

## Financial review

---

### Financial operations

In 2024 the society's income was primarily split across investment returns, membership subscriptions and donations.

Donations and legacies increased by £57,304 primarily due to legacies generously left to us – we are extremely grateful and will use this money to ensure that future generations will enjoy commons, open spaces, and paths, in towns and countryside throughout England and Wales

Investment returns have been positive with an increase of £14,604. This was due to improved returns on cash and investments as well as an increase in reserves following a large legacy in 2022. Budgeted increases in expenditure during the year were planned via recruitment and increased legal expenditure to further our charitable objectives.

The status of our underlying assets within the Charifund improved over the year with unrealised gains of £24,665 this financial year. Plans are in place to diversify our investments to ensure we maximise returns whilst ensuring trustees understand the investment risks taken.

Overall, this resulted in a planned net deficit of £182,077 (2023 was a deficit of 210,564). Despite the deficit, trustees are very happy with the financial health of the society.

### **Legacies recognised in 2024**

Peter Robert Allen, Joan Gillian Gostick, William D C Lee, Julie Ann Mountain, Donald Perriam, Sidney Riley.

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: [www.oss.org.uk/what-you-can-do/legacies/](http://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 outgoings of the society for four years. Following a review of the budget, anticipating an overall deficit, the strategic reserve fund was revalued to £663,136 for January 2024. This is a decrease of £284,923 from 2023 to free up reserves to help support our charitable objectives.

The applications reserve fund, set up in 2019, currently stands at £216,000. The figure is kept under review annually, based on experience and analysis of the costs actually incurred by the society for commons and rights-of-way applications. Trustees acknowledge this reserve is essential since the costs associated with taking applications to completion are variable, but can be considerable and can run over a long period.

---

## **Conclusion**

---

Once again, this society has had an excellent year of achievement. We have seen the benefit of earlier proactive work to record over 200 hectares (500 acres) of common land giving rights of access to the public on foot, and in many places also on horseback.


We have again taken on or assisted others to take on those who interfere with public rights of access on commons, greens and paths with a high degree of success.

And we've worked with those who were willing to discuss, to find solutions that met our objectives and the landowners', to provide public benefit.

The announcement by Defra on Boxing Day to the effect that the government planned to repeal the Path Extinguishment Day provisions in the Countryside and Rights of Way Act 2000 was the icing on our society's 2024 cake. We shall take this as a full

success once it is removed from the statute book, but the policy statement was a welcome first step.

I thank 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.

A handwritten signature in blue ink, reading 'Phil Wadey', with a horizontal line underneath.

**Signed**

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

### **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 well-being 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.

**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 2024 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: 23 May 2025

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

**Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**For the Year Ended 31 December 2024**

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>						
Donations (inc. Gift Aid) and legacies	2	122,564	-	-	122,564	65,257
Charitable activities						
Subscriptions		78,860	-	-	78,860	80,055
Appeals	3	47,974	-	-	47,974	28,276
Other trading activities						
Sale of publications, Trusts, Royalties etc.	4	6,774	-	-	6,774	6,683
Investments	5	68,140	31,819	1,512	101,471	86,867
<b>Total</b>		<u>324,312</u> =====	<u>31,819</u> =====	<u>1,512</u> =====	<u>357,643</u> =====	<u>267,138</u> =====
<b>Expenditure on:</b>						
Raising funds						
Other publications costs		768	-	-	768	450
Charitable activities						
Staff salaries and related costs	6	287,299	37,926	-	325,225	286,408
Premises costs	7	24,696	-	-	24,696	16,501
Administration costs	8	37,757	6,694	-	44,451	35,504
Local correspondents		6,394	-	-	6,394	6,636
Open Space and website		22,528	-	-	22,528	15,737
Other costs	9	126,888	2,195	-	129,083	80,455
Governance costs	10	11,240	-	-	11,240	15,491
<b>Total</b>		<u>517,570</u> =====	<u>46,815</u> =====	<u>-</u> =====	<u>564,385</u> =====	<u>457,182</u> =====
Gain/(Loss) on investment assets	11	10,810	13,227	628	24,665	(20,520)
<b>Net (expenditure)/income</b>		<u>(182,448)</u>	<u>(1,769)</u>	<u>2,140</u>	<u>(182,077)</u>	<u>(210,564)</u>
<b>Transfers between funds</b>		<u>33,331</u> (149,117)	<u>(31,819)</u> (33,588)	<u>(1,512)</u> 628	<u>-</u> (182,077)	<u>-</u> (210,564)
<b>Reconciliation of funds:</b>						
Total funds brought forward		1,851,508	238,480	24,109	2,114,097	2,324,661
<b>Total funds carried forward</b>	<b>12</b>	<u>1,702,391</u> =====	<u>204,892</u> =====	<u>24,737</u> =====	<u>1,932,020</u> =====	<u>2,114,097</u> =====

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

**Statement of Financial Position**  
**as at 31 December 2024**

	Note	31.12.24	31.12.23
<b>Fixed Assets:</b>		£	£
Tangible fixed assets	13	8,179	5,610
Investments	14	777,350	852,685
Long term deposits	15	-	270,296
<i>Total fixed assets</i>		785,529 =====	1,128,591 =====
<b>Current Assets:</b>			
Debtors	16	39,568	35,700
Short term deposits	17	892,595	934,904
Cash at bank and in hand		250,025	24,999
<i>Total current assets</i>		1,182,188	995,603
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	18	(35,697)	(10,097)
<i>Net current assets</i>		1,146,491	985,506
<b>Total net assets</b>		1,932,020 =====	2,114,097 =====
<b>The funds of the charity:</b>			
Unrestricted funds:			
<i>Strategic reserve fund</i>		918,385	948,059
<i>Applications reserve fund</i>		216,000	226,000
<i>Legal action fund</i>		14,973	23,059
<i>General fund</i>		553,033	654,390
Restricted funds:			
<i>Candy fund</i>		161,513	196,203
<i>Creech Jones fund</i>		43,379	42,277
Endowment funds:			
<i>Buxton fund</i>		24,737	24,109
<b>Total charity funds</b>		1,932,020 =====	2,114,097 =====

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2024 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 21 May 2025 and were signed on its behalf by:

**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 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 2024**

**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 £918,385 at 31 December 2024. 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 DONATIONS (INC. GIFT AID) AND LEGACIES</b>	<b>31.12.24</b>	<b>31.12.23</b>
	<b>£</b>	<b>£</b>
Legacies	104,260	42,437
Donations	5,653	7,545
Gift Aid excluding Gift Aid on appeals	12,651	15,275
	<u>122,564</u>	<u>65,257</u>

**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 on donations</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Autumn 2023 appeal	26,234	5,251	31,485
Autumn 2024 appeal	13,433	3,056	16,489
	<u>39,667</u>	<u>8,307</u>	<u>47,974</u>

<b>4 INCOME FROM OTHER TRADING ACTIVITIES</b>	<b>31.12.24</b>	<b>31.12.23</b>
	<b>£</b>	<b>£</b>
Sales of publications	1,319	1,208
Special projects and training	4,830	4,647
Trusts, royalties, commission etc.	625	828
	<u>6,774</u>	<u>6,683</u>

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

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2024**

<b>5</b>	<b>INVESTMENT INCOME</b>	<b>31.12.24</b>	<b>31.12.23</b>
		<b>£</b>	<b>£</b>
	Listed investments	50,033	50,805
	Cash investments	51,438	36,062
		<hr/>	<hr/>
		101,471	86,867
		=====	=====
 <b>6</b>	 <b>STAFF SALARIES</b>	 <b>31.12.24</b>	 <b>31.12.23</b>
		<b>£</b>	<b>£</b>
	Gross Salaries	288,691	252,562
	Employer's National Insurance Contributions	22,958	18,892
	Employer Pension Contributions	13,052	11,701
	Recruitment Costs	524	3,253
		<hr/>	<hr/>
		325,225	286,408
		=====	=====
Employees with emoluments exceeding the Charity Commission reporting threshold of £60,000: Nil (2023: Nil)			
The average number of full-time equivalent employees in the year was six (2023: five)			
 <b>7</b>	 <b>PREMISES COSTS</b>	 <b>31.12.24</b>	 <b>31.12.23</b>
		<b>£</b>	<b>£</b>
	Rent	8,300	7,925
	Light and Heat	2,951	2,518
	Repairs and Maintenance	7,367	1,149
	Cleaning	1,412	1,883
	Insurance	3,669	1,891
	Rates and Water	879	986
	Consumables	118	149
		<hr/>	<hr/>
		24,696	16,501
		=====	=====
 <b>8</b>	 <b>ADMINISTRATION COSTS</b>	 <b>31.12.24</b>	 <b>31.12.23</b>
		<b>£</b>	<b>£</b>
	IT Costs	12,019	12,103
	Postage, Telephone and Stationery	8,339	7,881
	Travel and Subsistence	4,270	3,535
	Depreciation of Computer/Office equipment	3,408	2,602
	Printing and Photocopying	2,800	2,754
	Appeal Costs	2,972	2,357
	Other Expenses	10,643	4,272
		<hr/>	<hr/>
		44,451	35,504
		=====	=====

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

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2024**

<b>9</b>	<b>OTHER COSTS</b>		<b>31.12.24</b>	<b>31.12.23</b>
			<b>£</b>	<b>£</b>
	Legal Costs		66,941	28,617
	Marketing		45,764	34,207
	Commons Registration Project		2,195	3,965
	Subscriptions		11,646	9,945
	Donations and Grants		1,301	2,700
	Legacy mailing to the Law Society		430	430
	Conferences and Training		761	576
	Books and Maps		45	15
			<u>129,083</u>	<u>80,455</u>
			=====	=====
<b>10</b>	<b>GOVERNANCE COSTS</b>		<b>31.12.24</b>	<b>31.12.23</b>
			<b>£</b>	<b>£</b>
	Independent examiner's fees (including taxation services and underprovision for prior years)		6,213	7,865
	AGM and trustees		3,163	5,715
	Other professional fees		1,864	1,911
			<u>11,240</u>	<u>15,491</u>
			=====	=====
<b>11</b>	<b>GAINS/(LOSSES) ON INVESTMENT ASSETS</b>		<b>£</b>	<b>£</b>
	Unrealised gain/ (loss) on revaluation of investments		24,665	(20,520)
			=====	=====
<b>12</b>	<b>ANALYSIS OF FUNDS</b>	<b>Opening balance</b>	<b>Net income/ (expenditure)</b>	<b>Closing balance</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<b>Unrestricted funds</b>			
	Strategic reserve fund	948,059	-	918,385
	Applications reserve fund	226,000	-	216,000
	Legal action fund	23,059	(8,086)	14,973
	General fund	654,390	(174,362)	553,033
	<b>Restricted funds</b>			
	Candy fund	196,203	(5,522)	161,513
	Creech Jones fund	42,277	3,753	43,379
	<b>Endowment funds</b>			
	Buxton fund	24,109	2,140	24,737
		<u>2,114,097</u>	<u>(182,077)</u>	<u>1,932,020</u>
		=====	=====	=====

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

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2024**

<b>13</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>Office equipment £</b>	<b>Computer equipment £</b>	<b>Total £</b>
	<b>Cost</b>			
	At 1 January 2024	10,936	50,116	61,052
	Additions	3,221	2,756	5,977
	Disposals	-	-	-
	At 31 December 2024	14,157	52,872	67,029
		=====	=====	=====
	<b>Depreciation</b>			
	At 1 January 2024	10,753	44,689	55,442
	Charge for the year	737	2,671	3,408
	Disposals	-	-	-
	At 31 December 2024	11,490	47,360	58,850
		=====	=====	=====
	<b>Net book value at 31 December 2024</b>	2,667	5,512	8,179
		=====	=====	=====
	<i>Net book value at 31 December 2023</i>	183	5,427	5,610
		=====	=====	=====
<b>14</b>	<b>INVESTMENTS</b>		<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
	<b>AT MARKET VALUE 1 JANUARY</b>		852,685	873,205
	Fund release		(100,000)	-
	Net investment gains/(losses)		24,665	(20,520)
	<b>AT MARKET VALUE 31 DECEMBER</b>		777,350	852,685
			=====	=====
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 2024 is £620,349 (2023: £720,349)				
<b>15</b>	<b>LONG TERM DEPOSITS</b>		<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
	Flagstone		-	270,296
			=====	=====
<b>16</b>	<b>DEBTORS</b>		<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
	Accrued income and Gift aid		39,568	34,709
	Professional indemnity insurance prepaid		-	991
			39,568	35,700
			=====	=====

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

**Notes to the financial statements (continued)**  
**For the Year Ended 31 December 2024**

<b>17</b>	<b>SHORT TERM DEPOSITS</b>	<b>31.12.24</b>	<b>31.12.23</b>
		<b>£</b>	<b>£</b>
	Flagstone	885,571	681,797
	Nationwide Instant Saver	-	87,741
	Furness Building Society	-	85,000
	CAF Gold Account	7,024	80,366
		<hr/>	<hr/>
		892,595	934,904
		=====	=====
<b>18</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.24</b>	<b>31.12.23</b>
		<b>£</b>	<b>£</b>
	Trade creditors	19,558	4,662
	Accruals	8,314	5,435
	Other taxes and social security costs	7,825	-
		<hr/>	<hr/>
		35,697	10,097
		=====	=====

**19 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.

**20 REMUNERATION OF TRUSTEES**

None of the trustees received any remuneration (2023 - nil).

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

An aggregate of £257 (2023: £917) was reimbursed to two (2023 - two) trustees for expenses incurred in relation to the society's activities, including attending meetings and/or acting as local correspondents.