



Annual Report and Accounts 2017

THE OPEN SPACES SOCIETY

Vice-presidents, officers, trustees and staff

31 December 2017

| | | |
|------------------------|----------------------------------|--------------------------|
| <i>Vice-presidents</i> | David (Lord) Clark | Tony (Lord) Greaves |
| | Len Clark | Richard Mabey |
| | Mike Clarke | Edgar Powell |
| | Paul Clayden | Ronald Smith |
| | Roger de Freitas | |
| <i>Chairman</i> | Graham Bathe (F) (G) | |
| <i>Vice-chairman</i> | Phil Wadey (G) (L) | |
| <i>Treasurer</i> | Steve Warr (F) (G) (L) | |
| <i>Other trustees</i> | Diane Andrewes | Peter Newman (G) (L) (to |
| | Chris Beney (F) (to July 2017) | July 2017) |
| | Hilary Hunt (F) (from July 2017) | Mary Traynor (G) (from |
| | John Lavery (L) | July 2017) |
| | Jean Macdonald (F) | |

F = member finance committee

G = member general purposes committee

L = member legal subcommittee

Staff

| | |
|--------------------------------|----------------------------------|
| <i>General Secretary</i> | Kate Ashbrook |
| <i>Case officers</i> | Hugh Craddock |
| | Nicola Hodgson |
| <i>Financial administrator</i> | Trevor Quantrill (to April 2017) |
| <i>and company secretary</i> | Lucie Henwood (from April 2017) |
| <i>Office manager</i> | Ellen Froggatt |
| <i>Office assistant</i> | Christine Hunter |

Bank: Barclays Bank plc, Mid Thames Group, PO Box 1, Henley-on-Thames RG9 2AX

Solicitors: Mercers, 50 New Street, Henley-on-Thames RG9 2BX. Freeths, 5000 Oxford Business Park South, Oxford OX4 2BH

Surveyor: Severage Greaves Ltd, 9 St Mary's Street, Wallingford OX10 0EL

Open Spaces Society

Trustees' Report for 2017

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 on the cover of this document, 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, having been originally 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

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 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. In particular, 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 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 and resists encroachments on common land.

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 statutory consultee for applications for works on common land and for changes to public rights of way.

We are grateful to the following trusts and funds for donations and grants

Dennis Curry Trust, Gatliff Trust, Millennium Oak Trust.

It 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.

Summary of main achievements during the year

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 launched our project to research and secure the re-registration of commons which were omitted from registration under the Commons Registration Act 1965. We contracted Tomas Hill as our part-time project officer. We are grateful to the British Horse Society for its financial contribution to the work, and to our members who donated to our autumn appeal on this topic—by the year's end we had raised £11,136. In May the Welsh Government implemented a portion of part 1 of the Commons Act 2006 which made it possible for the public to claim 'lost' commons in Wales, a move which we welcomed, but we lament further delay to the full implementation of part 1 in both Wales and England.

Our officers provided training for local authorities in Buckinghamshire, Essex and the South Downs, and for common-land managers. They visited commons in England and Wales to look at issues concerning management, grazing and fencing.

Our general secretary attended the biennial global conference of the International Association for the Study of the Commons, in Utrecht, the Netherlands, where she promoted collective action among participants.

The society responded to calls from members for advice on protection and management of at least 149 commons, 53 registered greens and 181 other open spaces. Many more cases and disputes came to us from consultations from official bodies, or were dealt with by our local correspondents.

Applicants for works on, or exchange of, common land notified us of 83 cases. We raised objections to 24 of them.

Of the 79 statutory applications for works which were determined during the year, 14 were granted despite our objection. These included a private car-park on Smithwood Common in Surrey; an access road across Leigh Common in Dorset (although consent for further works was refused); the exchange of common land on Haven Green, Ealing, and overhead electricity-lines on Mynydd Llangeinwyr Common, Bridgend, south Wales.

Three applications were rejected following our advice. These were fencing around a car-park and quarry on Snettisham Common, Norfolk; fencing on the Hollow Watering Place at Keswick in Cumbria, and boulders and bollards to prevent parking on Pen-y-Fai common, Bridgend. Five applications to which we had objected were withdrawn, most significantly the exchange of village green at Amble Braid in Northumberland and deregistration of common land at Harwich in Essex.

We persuaded Defra to change domestic law to accord with European Union law so that environmental impact assessment (EIA) screening is now required for certain

works on some commons in addition to ministerial consent. Consequently, fencing was approved on Mallerstang Common in the Yorkshire Dales National Park subject to EIA screening.

We opposed the application by the Ministry of Defence to deregister 17 square miles of Hilton, Murton and Warcop commons in Cumbria which comprise about one per cent of England's common land. Cumbria County Council has yet to determine the application.

We continued to be deeply concerned about the commercial abuse of open spaces, but were relieved when Harrogate Borough Council in North Yorkshire dropped its plans to extend the commercial use of Harrogate Stray: we had objected with many others. Our member the Friends of Finsbury Park appeared in the court of appeal to fight Haringey Council's permission for the Wireless Festival on the park. We were permitted to intervene. Unfortunately, we lost the case but at the end of the year the friends had sought leave to appeal to the supreme court and we had requested consent to intervene. The case sets an important precedent for open spaces in London and beyond.

Nicola Hodgson remained active on Defra's National Common Land Stakeholder Group and various Wildlife and Countryside Link working parties.

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

The office dealt with 187 requests for advice on paths and our local correspondents pursued many others.

We continued to work with other members of the stakeholder working group on unrecorded ways and to advise on the regulations and guidance, although parliamentary time was still not found to enable the Deregulation Act 2015 to be brought into effect.

On 1 January 2026, the definitive maps of public paths will be closed to applications to record historic paths. Consequently, we organised, with Henley-on-Thames Town Council, a training day in Henley for members of the society, British Horse Society and Ramblers to learn from our vice-chairman Phil Wadey and Sarah Bucks how to research and record paths for the definitive map.

We joined other user groups in urging the environment secretary, Michael Gove, to ensure that payments to farmers post-Brexit require the provision of more and better public access.

We supported Harrow members in fighting plans by Harrow School to divert two paths across its grounds to inferior routes (one of them was obstructed). After a six-day public inquiry, at which we appeared as objectors, we were delighted that the inspector rejected the proposals. We helped members at Dorchester-on-Thames in Oxfordshire to defend paths and open spaces after the new owner had erected copious fencing.

We persuaded Defra to change its policy on diversion orders, so that an order must specify an actual date when the new route will come into effect, but at the year-end, Defra appeared to back-track.

In May we met the Planning Inspectorate to discuss our concerns about decision-making on common land and public paths.

When the Ordnance Survey published its new online map of 'greenspace' covering Great Britain, we pointed out that this failed to meet the commitment in the Conservative party's 2015 manifesto to provide 'free comprehensive maps of all open-access greenspace'. While we welcomed progress towards making open space better known, we argued that the data was confusing as it did not necessarily show publicly-accessible land, and much access land was omitted. We wrote to the Minister of State for Universities and Science asking him to require the Ordnance Survey to produce accurate maps.

We submitted a detailed response to the Welsh Government's consultation on the future of access in Wales, supporting some proposals and expressing concern about others.

Legal fund

Our appeal to members to replenish our legal fund raised an impressive £14,262. We made pledges and donations from our legal fund to help our members protect their paths and spaces.

| | |
|---|---------|
| • Legal representation at a public inquiry into village green registration, Norton St Philip, Somerset (outcome awaited) | £1,000 |
| • Legal representation in high court to defend village green registration at Moorside Fields, Lancaster (outcome awaited) | £6,000 |
| • Legal costs for our action in court of appeal against festival on Finsbury Park | £16,400 |

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

We advised more than 103 members and other inquirers about claiming greens and celebrated local people's successes in registering new greens at Colston's Field in Bristol; Herston Fields at Swanage in Dorset, and Claverham in North Somerset. We were delighted when our member, the Grange Area Trust, voluntarily registered 42 acres of green at Widmer Fields near Hazlemere in Buckinghamshire, the culmination of a long campaign to save this large open space.

We continued to press landowners and developers voluntarily to dedicate land as green in order to protect it for ever and give local people rights of recreation there.

In England, despite our opposition, the Housing and Planning Act 2016 introduced new 'trigger' events with further restrictions on people's ability to register greens.

4. To protect the beauty of the countryside

We were relieved that South Lakeland District Council refused permission for the extension of the life of the wind turbines on Kirkby Moor, common land in Cumbria, and that Powys Council rejected plans for turbines close to the common at Llandegley Rocks. We were also pleased that the developers of the proposed Circuit of Wales, a massive motorsport facility which was to have been sited on common land close to the Brecon Beacons National Park, abandoned the project for lack of funds, but the future of the common land remains uncertain.

We joined the Alliance for Welsh Designated Landscapes in expressing our concern for the future of the Welsh national parks, in response to a consultation from the Welsh Government.

Organisational management

We published the fourth in our series of 150th anniversary books: *Public Paths* by Graham Bathe.

We ended the year with 38 local correspondents. We were sorry to lose Simon Bunn and Jacqueline Merrick.

We held our AGM in July in London. Our vice-president Paul Clayden took the chair. Becky Waller, from the Friends of Dorchester and Little Wittenham Open Spaces in Oxfordshire, spoke about the group's campaign to win greens and public paths. Graham Bathe talked about the society's unique collection of 1,083 magic-lantern slides which he had catalogued. We were sorry that Chris Beney and Peter Newman stood down from the board of trustees, after 20 and 31 years' service respectively. We welcomed Hilary Hunt and Mary Traynor as new members. At the end of the year we were beginning to plan for our next strategic plan, from 2019 to 2024.

We issued 96 press releases which gave further publicity to our concerns. We published three issues of our magazine *Open Space*. Trustees, staff and local correspondents were interviewed at least 15 times on the radio and once on television.

On 31 December, membership stood at 1,919, a net increase of 39. We welcomed 244 new members and 58 rejoined members. 22 members died during the year and a further 241 lapsed.

Our dedicated staff, Kate Ashbrook, Hugh Craddock, Ellen Froggatt, Lucie Henwood, Nicola Hodgson and Christine Hunter have had a busy year. We thank them warmly for their commitment and success in furthering the work of the society.

Financial review

Financial operations

We have had tremendous financial support from our members in 2017. We increased the number of members for a second year in a row, after several years of decline. Our three appeals (with Save Our Spaces launched in late 2016) raised £37,850 including gift aid, exceeding the £33,355 raised in our 150th anniversary year, and other donations reached £43,865, up more than £8,300 on 2016. We are grateful to all those whose support allows us to continue the work of the society.

In 2017 the society recognised a very substantial £540,090 from the legacies of seven members and supporters. Legacies are a very important source of financial security for the society, and they allow us to commit to long-term pieces of work, such as the commons registration project

Our expenditure has increased. This reflects the use of our resources to extend and

protect access to open spaces and rights of way, including pursuing legal cases. To do this we have incurred increased direct legal costs of £23,760 (2016 - £11,400), provided increased subscriptions and donations of £14,729 (2016 - £3,626) to support cases and spent more money on training and on the Find Our Way and commons registration projects.

Legacies recognised in 2017

David Creswell, Margaret Dadswell, Suzette Francis, John Knight, Thelma Leech, Leslie Menzler, Richard Wyld.

Because of the strong support we have received, we finish the financial year with total funds of £1,461,954 (2016 - £995,141), 46 per cent higher than at the start.

Reserves policy

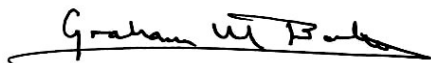
Strategic reserve fund: the society's recurring revenue is not sufficient to meet all running costs so it is the policy of the trustees to maintain a strategic reserve fund sufficient to cover the expected net outgoings of the society for 48 months. In line with this policy we have increased the value of the strategic reserve fund to £775,545 at 31 December 2017.

The fund is invested for the benefit of the society but remains available to the trustees to transfer back to the general fund in case of need.

Conclusion

The Open Spaces Society remains a forceful, spirited, and ardent champion of rights, true to the legacy and values of its founders. Driven by an energetic workforce of indomitable staff and volunteers, we endlessly exert disproportionate power and influence.

Again, our financial position has improved, under the steady hand of our treasurer, and our membership has risen, albeit slightly. Due to the overwhelming backing of members and supporters, and the receipt of significant legacies, concern about surviving an austerity-driven economy has now given way to a substantially-increased capacity for work. There are massive challenges facing rights and environmental protection, following the maelstrom of Brexit, and imminent legislative deadlines on rights-of-way and commons. There is much to do, but we are now superbly placed for the road ahead.



Signed

Graham Bathe (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 2017 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.

N M Smith ACA, CTA
Villars Hayward LLP
Chartered Accountants
Registered Auditors and
Chartered Tax Advisers
Boston House
Henley-on-Thames
RG9 1DY

Date: 14 March 2018

Statement of Financial Activities
(including Income and Expenditure Account)
For the Year Ended 31 December 2017

| | Note | Unrestricted funds | Restricted funds | Endowment funds | Total funds 2017 | Total funds 2016 |
|------------------------------------|------|-----------------------|---------------------|--------------------|------------------------|------------------------|
| | | £ | £ | £ | £ | £ |
| Income and endowments from: | | | | | | |
| Donations and legacies | 2 | 583,955 | - | - | 583,955 | 240,517 |
| Charitable activities | | | | | | |
| <i>Subscriptions</i> | | 68,506 | - | - | 68,506 | 66,267 |
| <i>Appeals</i> | 3 | 31,711 | - | - | 31,711 | 19,413 |
| <i>Gift Aid</i> | | 18,668 | - | - | 18,668 | 13,454 |
| Other trading activities | | | | | | |
| <i>Sale of publications etc</i> | 4 | 6,915 | - | - | 6,915 | 3,283 |
| Investments | 5 | 27,090 | - | - | 27,090 | 22,365 |
| Total | | <u>736,845</u> | <u>-</u> | <u>-</u> | <u>736,845</u> | <u>365,299</u> |
| Expenditure on: | | | | | | |
| Raising funds | | | | | | |
| <i>Other publications costs</i> | | 4,646 | - | - | 4,646 | 4,883 |
| Charitable activities | | | | | | |
| <i>Staff costs</i> | 6 | 168,634 | - | - | 168,634 | 157,938 |
| <i>Premises costs</i> | 7 | 13,779 | - | - | 13,779 | 14,704 |
| <i>Administration costs</i> | 8 | 36,558 | - | - | 36,558 | 31,962 |
| <i>Local correspondents</i> | | 482 | - | - | 482 | 347 |
| <i>Open Space and website</i> | | 8,742 | - | - | 8,742 | 9,471 |
| <i>Other costs</i> | 9 | 57,131 | - | - | 57,131 | 32,136 |
| <i>Governance costs</i> | 10 | 9,033 | - | - | 9,033 | 9,331 |
| Total | | <u>299,005</u> | <u>-</u> | <u>-</u> | <u>299,005</u> | <u>260,772</u> |
| Gains on investment assets | 11 | 24,011 | 3,160 | 1,802 | 28,973 | 27,440 |
| Net income/(expenditure) | | <u>461,851</u> | <u>3,160</u> | <u>1,802</u> | <u>466,813</u> | <u>131,967</u> |
| Transfers between funds | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | 461,851 | 3,160 | 1,802 | 466,813 | 131,967 |
| RECONCILIATION OF FUNDS: | | | | | | |
| Total funds brought forward | | 924,112 | 45,234 | 25,795 | 995,141 | 863,174 |
| TOTAL FUNDS CARRIED FORWARD | 12 | <u>1,385,963</u> | <u>48,394</u> | <u>27,597</u> | <u>1,461,954</u> | <u>995,141</u> |

Balance Sheet as at 31 December 2017

| | Note | 31.12.17 £ | 31.12.16 £ |
|--|------|------------------|----------------|
| FIXED ASSETS | | | |
| Tangible fixed assets | 13 | 3,242 | 6,484 |
| Investments | 14 | 443,726 | 414,753 |
| <i>Total fixed assets</i> | | <u>446,968</u> | <u>421,237</u> |
| CURRENT ASSETS | | | |
| Debtors | 15 | 420,891 | 4,538 |
| Fixed and short term deposits | 16 | 583,623 | 572,631 |
| Cash at bank and in hand | | 25,860 | 8,779 |
| <i>Total current assets</i> | | 1,030,374 | 585,948 |
| Liabilities: | | | |
| Creditors: amounts falling due within one year | 17 | (15,388) | (12,044) |
| <i>Net current assets/(liabilities)</i> | | <u>1,014,986</u> | <u>573,904</u> |
| Total net assets | | <u>1,461,954</u> | <u>995,141</u> |
| The funds of the charity: | | | |
| Endowment funds: | | | |
| <i>Buxton fund</i> | | 27,597 | 25,795 |
| Restricted funds: | | | |
| <i>Creech Jones fund</i> | | 48,394 | 45,234 |
| Unrestricted funds: | | | |
| <i>General fund</i> | | 610,418 | 165,601 |
| <i>Strategic reserve fund</i> | | <u>775,545</u> | <u>758,511</u> |
| Total charity funds | | <u>1,461,954</u> | <u>995,141</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2017 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 8 March 2018 and were signed on its behalf by:

G M Bathe - Chairman

S M Warr - Treasurer

Statement of Cash Flow for the year ended 31 December 2017

| | Note | 2017 £ | 2016 £ |
|---|------|-----------|-----------|
| Cash provided by operating activities | 20 | 983 | 87,906 |
| Cash flows from investing activities | | | |
| Interest income | | 6,898 | 3,186 |
| Purchase of tangible Fixed Assets | | - | (9,726) |
| Income on listed investments | | 20,192 | 19,179 |
| Cash flows provided by investing activities | | 27,090 | 12,639 |
| Increase in cash and cash equivalents in the year | | 28,073 | 100,545 |
| Cash and cash equivalent at the beginning of the year | | 581,410 | 480,865 |
| Total cash and cash equivalents at the end of the year | | 609,483 | 581,410 |

Notes to the financial statements for the year ended 31 December 2017

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 earlier 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.

Notes to the financial statements (continued) for the year ended 31 December 2017

1. ACCOUNTING POLICIES (continued)

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.

(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 three 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 £775,545 at 31 December 2017. 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.

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.

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

2. DONATIONS AND LEGACIES

| | 31.12.17 | 31.12.16 |
|-----------|----------------|----------------|
| | £ | £ |
| Donations | 43,865 | 35,517 |
| Legacies | 540,090 | 205,000 |
| | <u>583,955</u> | <u>240,517</u> |

Notes to the financial statements (continued)
for the year ended 31 December 2017

3. APPEALS AND GIFT AID

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

| Appeal | Donations | Gift Aid | Total |
|--------------------------|------------------|-----------------|---------------|
| | £ | £ | £ |
| Lost Commons | 9,298 | 1,838 | 11,136 |
| Legal Fund Replenishment | 12,041 | 2,221 | 14,262 |
| Save Our Spaces | 10,372 | 2,080 | 12,452 |
| | <u>31,711</u> | <u>6,139</u> | <u>37,850</u> |

4. INCOME FROM OTHER TRADING ACTIVITIES

| 31.12.17 | 31.12.16 |
|------------------------------------|-----------------|
| £ | £ |
| Sales of publications | 1,915 |
| Special projects and training | 967 |
| Trusts, royalties, commission etc. | 401 |
| <u>6,915</u> | <u>3,283</u> |

5. INVESTMENT INCOME

| 31.12.17 | 31.12.16 |
|--------------------|-----------------|
| £ | £ |
| Listed investments | 19,179 |
| Cash investments | 3,186 |
| <u>27,090</u> | <u>22,365</u> |

6. STAFF COSTS

| 31.12.16 | 31.12.15 |
|---|-----------------|
| £ | £ |
| Gross salaries | 142,061 |
| Employer's National Insurance contributions | 10,222 |
| Pension contributions | 5,655 |
| Recruitment costs | - |
| <u>168,634</u> | <u>157,938</u> |

Employees with emoluments exceeding the Charity Commission reporting threshold of £60,000: Nil (2016: Nil)

The average number of full-time equivalent employees in the year was four (2016 - four)

7. PREMISES COSTS

| 31.12.17 | 31.12.16 |
|-------------------------|-----------------|
| £ | £ |
| Rent | 7,800 |
| Light and heat | 1,447 |
| Other | 1,340 |
| Cleaning | 1,304 |
| Repairs and maintenance | 1,045 |
| Insurance | 774 |
| Rates and water | 725 |
| Consumables | 269 |
| <u>13,779</u> | <u>14,704</u> |

Notes to the financial statements (continued)
for the year ended 31 December 2017

| | | | | |
|--|-----------------|----------------------|------------------|----------------|
| 8. ADMINISTRATION COSTS | 31.12.17 | 31.12.16 | | |
| | £ | £ | | |
| Postage, telephone and stationery | 8,799 | 8,145 | | |
| IT costs | 11,787 | 6,246 | | |
| Travel and subsistence | 2,666 | 4,778 | | |
| Printing and photocopying | 4,877 | 3,985 | | |
| Costs of appeals for funding | 3,164 | 3,431 | | |
| Depreciation of computer equipment | 3,242 | 3,242 | | |
| Other | 971 | 1,100 | | |
| Professional indemnity insurance | 1,052 | 1,035 | | |
| | <u>36,558</u> | <u>31,962</u> | | |
| | | | | |
| 9. OTHER COSTS | 31.12.17 | 31.12.16 | | |
| | £ | £ | | |
| Professional fees - Marketing | 12,205 | 14,196 | | |
| Legal Costs | 23,760 | 11,400 | | |
| Subscriptions and donations | 14,729 | 3,626 | | |
| Conferences and training | 1,912 | 1,003 | | |
| Find Our Way | 2,116 | 859 | | |
| Legacy mailing to the Law Society | 350 | 780 | | |
| Foundation For Common Land | - | 200 | | |
| Books and maps | 92 | 41 | | |
| Welsh Manifesto | - | 36 | | |
| Commons Project | 1,967 | 20 | | |
| Photographic Competition | - | (25) | | |
| | <u>57,131</u> | <u>32,136</u> | | |
| | | | | |
| 10. GOVERNANCE COSTS | 31.12.17 | 31.12.16 | | |
| | £ | £ | | |
| Independent examiner's fees (includes prior year underprovision) | 3,844 | 4,736 | | |
| AGM and trustees | 4,974 | 4,454 | | |
| Professional fees | 215 | 141 | | |
| | <u>9,033</u> | <u>9,331</u> | | |
| | | | | |
| 11. GAINS/(LOSSES) ON INVESTMENT ASSETS | £ | £ | | |
| Unrealised gain/(loss) on revaluation of investments | <u>28,973</u> | <u>27,440</u> | | |
| | | | | |
| 12. ANALYSIS OF FUNDS | | | | |
| | Opening | Net income/ | Transfers | Closing |
| | Balance | (expenditure) | | Balance |
| | | | | |
| Unrestricted funds | £ | £ | £ | £ |
| General fund | 165,601 | 461,851 | (17,034) | 610,418 |
| Strategic reserve fund | 758,511 | - | 17,034 | 775,545 |

Notes to the financial statements (continued) for the year ended 31 December 2017

Restricted funds

| | | | | |
|-------------------|--------|-------|---|--------|
| Creech Jones fund | 45,234 | 3,160 | - | 48,394 |
|-------------------|--------|-------|---|--------|

Endowment funds

| | | | | |
|-------------|----------------|----------------|----------|------------------|
| Buxton fund | 25,795 | 1,802 | - | 27,597 |
| | <u>995,141</u> | <u>466,813</u> | <u>-</u> | <u>1,461,954</u> |

13. TANGIBLE FIXED ASSETS

| | Office Equipment £ | Computer Equipment £ | Total £ |
|---|--------------------------|----------------------------|---------------|
| Cost | | | |
| At 1 January 2017 | 9,687 | 34,753 | 44,440 |
| Additions | - | - | - |
| Disposals | - | - | - |
| At 31 December 2017 | <u>9,687</u> | <u>34,753</u> | <u>44,440</u> |
| Depreciation | | | |
| At 1 January 2017 | 9,687 | 28,269 | 37,956 |
| Charge for the year | - | 3,242 | 3,242 |
| Disposals | - | - | - |
| At 31 December 2017 | <u>9,687</u> | <u>31,511</u> | <u>41,198</u> |
| Net book value at 31 December 2017 | - | 3,242 | 3,242 |
| <i>Net book value at 31 December 2016</i> | <u>-</u> | <u>6,484</u> | <u>6,484</u> |

14. INVESTMENTS

| | 31.12.17 £ | 31.12.16 £ |
|---|----------------|----------------|
| AT MARKET VALUE 1 JANUARY 2017 | 414,753 | 387,313 |
| Net investment gains/(losses) | <u>28,973</u> | <u>27,440</u> |
| AT MARKET VALUE 31 DECEMBER 2017 | <u>443,726</u> | <u>414,753</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 2017 is £204,221 (2016: £204,221)

15. DEBTORS

| | 31.12.17 £ | 31.12.16 £ |
|--|----------------|---------------|
| Accrued income | 3,231 | 3,547 |
| Legacies receivable | 416,669 | - |
| Professional indemnity insurance prepaid | <u>991</u> | <u>991</u> |
| | <u>420,891</u> | <u>4,538</u> |

Notes to the financial statements (continued)
for the year ended 31 December 2017

| 16. FIXED AND SHORT TERM DEPOSITS | 31.12.17 | 31.12.16 |
|--|-----------------|-----------------|
| | £ | £ |
| Aldermore Bank Bond | 75,000 | 75,000 |
| Hampshire Trust Bank | 75,000 | 75,000 |
| Cambridge & Counties Bank | 75,795 | 75,000 |
| The Charity Bank | 76,043 | 75,000 |
| Shawbrook Bank | 75,000 | 75,000 |
| Nationwide Instant Saver | 75,000 | 75,000 |
| United Trust Bank | 84,131 | 75,000 |
| CAF Gold Account | 47,654 | 47,631 |
| | <u>583,623</u> | <u>572,631</u> |

| 17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 31.12.17 | 31.12.16 |
|---|-----------------|-----------------|
| | £ | £ |
| Trade creditors | 2,032 | 4,682 |
| Accruals | 6,413 | 4,426 |
| Other taxes and social security costs | 6,943 | 2,936 |
| | <u>15,388</u> | <u>12,044</u> |

18. 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.

19. REMUNERATION OF TRUSTEES

None of the trustees received any remuneration (2016 - nil).

An aggregate of £1,939 (2016 - £1,037) was reimbursed to three (2016 - four) trustees for expenses incurred in relation to the society's activities, including attending meetings and/or acting as local correspondents. The society purchased 52 copies of 'Rights of Way - Restoring the Record' for £780 (2016 - £nil) from trustee and co-author P Wadey. The copies have been provided to employees and local correspondents to assist them in their work.

| 20. RECONCILIATION OF NET MOVEMENTS IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES | 31.12.17 | 31.12.16 |
|--|-----------------|-----------------|
| | £ | £ |
| Net movement in funds | 466,813 | 131,967 |
| Add back depreciation charge | 3,242 | 3,242 |
| Deduct gains on investment assets | (28,973) | (27,440) |
| Deduct interest income | (6,898) | (3,186) |
| Deduct Income on listed investments | (20,192) | (19,179) |
| (Increase)/decrease in debtors | (416,353) | 16 |
| (Decrease)/Increase in creditors | 3,344 | 2,486 |
| | <u>983</u> | <u>87,906</u> |
| Net cash provided by operating activities | | |

The Open Spaces Society's trustees appoint individual members of the society, known as local correspondents, to represent the society in certain local-authority areas. They are listed below.

Local correspondents at 30 April 2018

England

Bournemouth B

| | |
|---------------------------|----------------------------|
| Harry and Aimée Alexander | harryalexander@outlook.com |
| Alysoun Hodges | alysounhodges@oss.org.uk |
| Chris Meewezen | chrismewezen@oss.org.uk |
| Lucy Wilson | lucywilson@oss.org.uk |
| Jo Bird | jobird9@tiscali.co.uk |

Cambridgeshire

Cheshire East

Cornwall North Cornwall D (former)

County Durham former Teesdale D and Wear Valley D

Coventry

Cumbria South Lakeland D

Derbyshire South Derbyshire D

Dorset Purbeck D, Weymouth & Portland B

East Sussex Eastbourne B

East Sussex Lewes D

East Sussex Wealden D

Essex

Gloucestershire Cotswold D

Hampshire

Herefordshire Hereford City, South Herefordshire D (former)

Herefordshire Leominster D (former)

Herts Hertsmere B, Three Rivers D

Kent Canterbury C, Dover D, Shepway D

Kent Thanet D

Kent Tonbridge & Malling B

Leicestershire North West Leics D

London Hillingdon B

London Lambeth B, Wandsworth B

Medway

Norfolk Breckland D, Broadland D, King's

Lynn & West Norfolk B, North Norfolk D

Oxfordshire

Poole B

| | |
|---------------|--------------------------|
| John Hall | johnhall607@gmail.com |
| Mary Traynor | mtraynor27@icloud.com |
| Barry Thomas | histman@gmail.com |
| Ralph Holmes | ralphcholmes@outlook.com |
| Brendan Clegg | brendanclegg@gmail.com |
| Chris Smith | cs@hbhelp.co.uk |
| Brendan Clegg | brendanclegg@gmail.com |
| Malcolm Lees | oss.mlees@gmail.com |
| Gerry Stewart | gerry.stewart@oss.org.uk |
| Dave Ramm | daveramm@hotmail.co.uk |
| Owen Morgan | 01989 770302 |

| | |
|------------------|---------------------------------|
| Peter Newman | footpaths@castlehillbooks.co.uk |
| Chris Beney | 01923 211113 |
| Graham Wanstall | 01304 242493 |
| Gordon Sencicle | 01304 366878 |
| David Thornewell | 01732 847415 |
| Barry Thomas | histman@gmail.com |
| David Williams | david.williams@oss.org.uk |
| Jeremy Clyne | 07468 602418 |
| Maggie Coleman | maggiemurphy4@sky.com |
| Ian Witham | ianwitham@oss.org.uk |

| | |
|---------------------------|----------------------------|
| Chris Hall | myleshall@aol.com |
| Harry and Aimée Alexander | harryalexander@outlook.com |

| | |
|------------------|----------------------------|
| Yvonne Hunt | |
| Harry Scott | harrywscott@oss.org.uk |
| Peter Kidner | ssossppjk1@btinternet.com |
| Paul Partington | pwpartington@gmail.com |
| Harry Scott | harrywscott@oss.org.uk |
| Harry Scott | harrywscott@oss.org.uk |
| Rodney Whittaker | rodney.whittaker@gmail.com |
| Colin Sandford | 1colinsandford@gmail.com |
| Bob Milton | 07860 718464 |
| Marion Law | marionlaw@tiscali.co.uk |
| Paul Brown | 01342 811866 |

Rochdale B

Shropshire

Somerset South Somerset B

Somerset Taunton Deane B

Staffordshire

Stoke-on-Trent C

Surrey Elmbridge B

Surrey Guildford B

Surrey Surrey Heath D

Telford and Wrekin

West Sussex Mid Sussex D

Wales

Blaenau Gwent

Caerphilly

Powys Radnorshire D (former)

Rhondda Cynon Taff south

Torfaen

| | |
|---------------|---------------------------------|
| Maggie Thomas | xkeysmaggie@gmail.com |
| Maggie Thomas | xkeysmaggie@gmail.com |
| Peter Newman | footpaths@castlehillbooks.co.uk |
| Jay Kynch | jaykynch@oss.org.uk |
| Maggie Thomas | xkeysmaggie@gmail.com |

B = borough, C = city, D = district



Open Spaces Society, 25a Bell Street,
Henley-on-Thames RG9 2BA
Tel: (01491) 573535
Email: hq@oss.org.uk
Website: www.oss.org.uk

Charity no 1144840

Registered in England and Wales, limited company no 07846516

Highlights of 2017

During the year we

- helped our members protect 673 commons, greens, open spaces and paths under threat of loss
- maintained and provided advice to a network of 38 local correspondents capable of acting in the protection of many more open spaces and paths
- launched a project to identify and formally register commons currently omitted from the commons registers
- saved two paths across Harrow School grounds from diversion
- persuaded Defra to change domestic law so that environmental impact assessment applies to works on commons
- lobbied the Minister and the Ordnance Survey to provide more accurate maps of greenspace accessible to the public
- called on the environment secretary to ensure that payments to farmers post-Brexit require the provision of more and better access
- ran three training courses on commons
- published a book, *Public Paths*, complementing our publications on greens, commons and saving open spaces
- assisted members with queries about the registration of 103 greens.

Annual General Meeting 2018

The Annual General Meeting will be held on Thursday 5 July at 11.00 am at Friends House, 173 Euston Road, London NW1 2BJ.

Membership rates

Individuals: ordinary £33 or £3 per month; joint ordinary £50; life £660.

Local organisations; parish, town and community councils: £45.

National organisations; district and borough councils: £165.

County councils and unitary authorities: £385.