

**FRIENDS OF THE SOUTH DOWNS
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

**Charity Registration Number 230329
Company Number 319437**

Report of the Trustees and Directors for the year ended 31st December 2025

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

Telephone: 01798 875073

Email: enquiries@friendsofthesouthdowns.org.uk

Website: www.friendsofthesouthdowns.org.uk

President: Gus Christie

Patrons: Her Majesty the Queen and Lord Egremont

Members of Council during 2025 (The Charity Trustees and Directors of the Company) *

David Green	Chairman		4/4
Paul Wilkinson	Vice Chairman		4/4
Andrew Lovett	Treasurer		4/4
Janet Goody			4/4
Martin Small			4/4
Paul Gilchrist			3/4
David Sawyer		Retired May 2025	0/2
Patrick Haworth		Retired May 2025	1/2
Henrietta Lacey-Gutsell		Co-opted January 2025	3/4
Tony Whitbread		Co-opted January 2025	4/4
David Taylor		Co-opted October 2025	1/1

* Indicates actual and possible number of Council meetings attended.

Staff at 31st December 2025:

Team Leader	Jenny Nayler
Marketing and Membership Coordinator	Gill Linturn
Social Media and Events Coordinator	Eloise Phillips

Bankers: CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Barclays Bank UK plc, Leicester, LE87 2BB

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

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

Representatives on significant external bodies as at 31 December 2025

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

The Trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2019.

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

Report of the Trustees and Directors for the year ended 31st December 2025

Structure, Governance and Management

The Friends of the South Downs is a company limited by guarantee under the Companies Acts (number 319437) and a registered charity (number 230329). The name of the company and charity changed from South Downs Society during 2022. The Articles of Association were last revised at the Annual General Meeting on 10 May 2025.

Membership of the Friends is open to all. Membership on 31/12/25 was 1,339. The Council is responsible for the management of the Friends and for setting its strategic direction. Its membership consists of the Treasurer and up to 12 ordinary members who are elected as trustees at an AGM.

The Treasurer is elected annually, but may be re-elected, whilst ordinary members are elected for three years, after which they may be re-elected. Members are invited to become trustees, by the Chairman, in the Downsman magazine and in the monthly e-news. Applicants are interviewed by the Chairman and one other Trustee. The names of members of the Council serving in 2025 are shown on page 2. New members of Council are provided with relevant Charity Commission publications and offered a one-to-one briefing.

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

Objectives and Activities

The Friends' objective is the conservation and enhancement for the public benefit of the beauty and amenities of the South Downs in and within the vicinity of the South Downs National Park. It is the only membership organisation dedicated to this. It seeks to achieve this objective by:

- **valuing the landscape** – for instance by monitoring all planning applications and policies in the National Park and monitoring its rights of way network and any initiatives relating to it;
- **promoting nature recovery** – including offering opportunities to members to volunteer for environmental and nature recovery projects;
- **engaging people** – for example by running projects to introduce young people to the South Downs and to engage them in its conservation and enhancement.

The Trustees believe that all these activities ensure that the Friends fulfils its duty in section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

Report of the Trustees and Directors for the year ended 31st December 2025

Achievements and Performance

You will read below what we have done during 2025 in relation to planning, rights of way, our walks programme and working with young people. Arguably though the highlights have been:

- nature recovery – the development of a range of measures designed to promote nature recovery in the National Park, working in partnership with Western Sussex and Ouse and Adur River Trusts, Sussex Wildlife Trust and Hampshire and Isle of Wight Wildlife Trust;
- volunteering – the introduction of new volunteering opportunities so that members can help make a contribution to nature recovery in the Park through citizen science, checking on water quality on our rivers; helping combat the spread of Himalayan Balsam and recycling redundant plastic tree guards;
- young adults – this year we introduced free membership for 18 to 30s, without any clear idea of what the take up would be, but believing this was a critical measure for the long term protection of the National Park. The results have exceeded all expectations and the encouraging thing is that we know there is scope to develop the project further.

Planning and Conservation

The Planning and Conservation Committee is tasked with monitoring all planning activity across the National Park. This is done through a network of District Officers (DOs), all Friends and volunteers covering the majority of the Park's 170 or so parishes between them. We were fortunate to recruit a new DO, one of our young members, and we try to keep an eye on the 18 parishes still currently without a dedicated DO.

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

Over the past year we have not had any major developments, but we commented on 17 applications for developments that would have had, in our view, unacceptable effects on the natural beauty, wildlife, cultural heritage or communities of the Park. These included three applications in Lewes where the design and lack of affordable housing provision were particular concerns. We raised no specific objection to an application for the holding of the Boomtown Festival in 2025, but we did urge the Authority to critically re-evaluate the proposals in the light of the strengthened duty on public bodies.

We submitted detailed and carefully considered comments on the South Downs National Park Authority's review of the South Downs Local Plan, reflecting a tremendous joint effort by our DOs to evaluate each proposed site allocation. We took an interest in the Local Nature Recovery Strategies covering the Park.

We look forward to another year of interesting planning and conservation issues.

Access and Rights of Way

Our close relationship with the Monday Group, funding the replacement of stiles with gates in East Sussex continues, as does the benches project on the South Downs Way. Additional benches have been installed near the tops of Butser Hill and Bignor Hill, bringing the current total to nine. That leaves the section of the South Downs Way between Lewes and Eastbourne. A start has been made on this and it is hoped to complete it this coming year.

County Councils are under continuing pressure to make savings in their budgets. The result is that they may seek more funding from organisations such as the Friends and may look for more work to be carried out by volunteers, if the rights of way network is to be maintained. Thank you to our members for the work they do. New volunteers are always welcome. We have over 100 new members because of the introduction of free membership for 18 to 30s. This group should prove to be a good source of volunteers.

There is still a lot of uncertainty in relation to the reorganisation of local government. The reorganisation will have an impact on all areas of local government, including the rights of way network.

Membership and Marketing

The purpose of the M&M Committee is to increase our membership and wider profile, to organise member events and to raise funds - so that we can continue to achieve our charitable objectives. Our membership remained broadly stable in 2025, totalling 1,339 at the year end. This was better than is the case with many other National Park Societies. A major innovation was to introduce free membership for young adults aged 18 to 30. The number of young adults joining has exceeded expectations, with 106 at the year end.

We organized a series of interesting and well-attended talks on subjects including Life in Roman Sussex, the artist Tirzah Garwood, the nature writer Richard Jefferies and Michael Blencowe talking on marine wildlife. A major development has been the renewal of our website which we hope to complete early in 2026.

The Walks Programme previously known as the Walks and Strolls Programme

The decision has been made to drop the word 'Strolls'. Walks of 10 miles or less continue to be highlighted in grey on the programme. The change has been welcomed by participants.

In 2025 we continued to provide an extensive programme of walks. Sadly, we do not provide many in Hampshire as nearly all our leaders and walkers live in Sussex/Brighton and Hove. For us to provide more walks in Hampshire, we need more leaders willing to lead in and members wanting to walk in Hampshire.

One of the features of last year's programme was walking the Greensand Way starting in Haslemere in Surrey and finishing in Hamstreet in Kent. Seven walkers completed the whole route, with several other walkers joining the group for one or more legs. This year, there are to be two linear walks. The first, in March, is The Petworth Way, a new two day walk, starting in Haslemere and finishing in Arundel. In the summer, we are to walk the High Weald Landscape Trail in six stages, starting in Horsham and finishing in Rye.

Thanks to Ian Lancaster and Mick Heywood for their ongoing work in producing the programme and to all the Leaders.

Report of the Trustees and Directors for the year ended 31st December 2025

Education and Understanding

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

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

South Downs for All is a project, largely funded by the National Lottery Heritage Fund, to introduce children to the landscape and culture of the South Downs. The first stage of the project involved eight schools in Sussex and was completed in 2024. The second stage involved Hampshire schools and started in that year. The schools have higher than average numbers of the less well-off and ethnic minorities: groups seen less in the natural environment. The children's work from the first stage was featured in a book "A year in the life of the South Downs". We also produced four heritage trail leaflets on wildlife, archaeology, the civil war and folklore. We contributed £10,000 of a total cost of about £55,000 for the first stage. The budget for the second stage is £85,700 and we are contributing £15,000. A website carries the content of the project: <https://southdownsforall.org.uk/>

Explorers of the South Downs is another project aimed at introducing children to the South Downs. In 2025 we have donated £10,000 to the South Downs National Park Authority who arranged about 20 fieldtrips for children at locations in Hampshire. We also paid £10,000 to So Sussex Limited to run a similar number of field trips in Sussex. Again, the focus in both counties was on schools with children less likely to know the Downs.

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

Services for members

The Downsman magazine and the monthly E-News keep members informed of the Friends' activities and concerns. 2025 saw us increase our social media presence on Instagram and Bluesky at the expense of Facebook and X.

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

Financial review and reserves policy

The Friends uses its financial resources to help achieve its charitable objective.

During 2025 expenditure exceeded income by £43,428 (2024: surplus of £31,471). The charity received legacies totalling £50,000 and spent £174,009 on charitable activities. The market value of investments rose by £52,301 (2024: rise of £27,585), resulting in an overall increase in funds of £8,873 (2024: increase of £59,056). At the year end total funds stood at £927,841 (2024: £918,968).

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

Report of the Trustees and Directors for the year ended 31st December 2025

Conclusion

2025 has been a very encouraging year. It has seen us able to make modest financial contributions to a number of valuable environmental projects, while at the same time continuing all the work we have been doing with young people and what we probably think of as our core activities, like planning, rights of way and walks. We have launched a successful campaign to attract young adult members and we are putting together an exciting range of volunteering opportunities for all members, young, old and everywhere inbetween. There is still much to do, but important progress has been made. As if to confirm that we are moving in the right direction, the year was capped by the wonderful news that Queen Camilla had accepted our invitation to become one of our patrons.

Statement of Member's Responsibilities

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

Trustees are responsible for:-

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

Approved by the Council on 8th April 2026 and signed **on their behalf by**

David Green - Chair

Friends of the South Downs

Financial statements for the year ended 31 December 2025

Charity registration number: 230329

Company number: 319437

Balance sheet

As at 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Investments	9		839,629		787,328
Current assets					
Stock	13		-		957
Debtors	11		8,400		8,350
Cash at bank and in hand	10		99,838		162,477
			108,238		171,784
Creditors: amounts falling due within one year	12		(20,026)		(40,144)
Net current assets			88,212		131,640
Net assets			<u>927,841</u>		<u>918,968</u>
Funds	15				
Unrestricted funds			927,841		918,968
Total funds			<u>927,841</u>		<u>918,968</u>

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

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

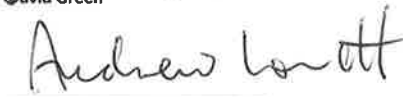
The directors/trustees have prepared accounts in accordance with the Companies Act 2006 and the Charities Act 2011.

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

The trustees acknowledge their responsibilities for:

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


David Green


Andrew Lovett

08 April 2026

Friends of the South Downs

Statement of Financial Activities (including income and expenditure account)

For the year ended 31 December 2025

	Notes	2025 £	2024 £
Income from:	3		
Subscriptions, donations and legacies		85,247	127,637
Charitable activities		28,748	21,702
Other trading activities		526	1,508
Investments and interest	9	41,946	41,522
Total		156,467	192,369
Expenditure on:	4		
Raising funds		25,886	24,503
Charitable activities		174,009	136,395
Total		199,895	160,898
Net (expenditure)/income		(43,428)	31,471
Other recognised gains	9		
Gains on investment assets		52,301	27,585
Net movement in funds		8,873	59,056
Reconciliation of funds			
Total funds brought forward		918,968	859,912
Total funds carried forward		927,841	918,968

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

All funds are unrestricted.

Friends of the South Downs

Notes to the financial statements

For the year ended 31 December 2024

1 Accounting Policies

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

a) Basis of preparation

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

b) Preparation of the accounts on a going concern basis

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

c) Income recognition policies

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

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

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

For legacies, entitlement is taken as the earlier of:

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

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

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

d) Donated services and facilities

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

e) Interest receivable

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

f) Fund accounting

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

g) Expenditure and irrecoverable VAT

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

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

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

h) Allocation of support costs

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

i) Operating leases

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

j) Tangible fixed assets

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

k) Investments

Investments are valued at market value at the year end.

l) Stock

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

m) Debtors

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

n) Cash at bank and in hand

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

o) Creditors and provisions

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

p) Financial instruments

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

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

3 Analysis of income

		2025	2024
		£	£
Donations and legacies	Subscriptions	26,792	27,575
	Donations	8,455	16,496
	Legacies	50,000	83,566
	Total	85,247	127,637
Charitable activities	Grants	26,050	21,656
	Events	2,698	46
	Total	28,748	21,702
Other trading activities		526	1,508
Investments and interest (note 9)		41,946	41,522
Total income		156,467	192,369

4 Analysis of expenditure

		2025	2024
		£	£
Raising funds	Support costs (note 7)	12,526	10,530
	Marketing and merchandise	5,506	6,416
	Investment management Fees (note 9)	7,854	7,557
	Total	25,886	24,503
Charitable activities	Publications and events for members	11,047	9,616
	Planning and national park purposes	2,855	4,149
	Grants to Rivers Trusts for citizen science projects	10,000	
	Grant to Sussex Wildlife Trust	14,790	
	Provision of seats on South Downs Way	1,700	1,000
	Conversion of stiles to gates	1,438	3,876
	South Downs for All project for children, Sussex		22,845
	South Downs for All project for children, Hampshire	31,768	2,998
	Explorers of South Downs children's project, Sussex	10,000	10,000
	Explorers of South Downs children's project, Hampshire	10,000	10,000
	Grant to Youth Hostels Association for children's project	12,000	12,000
	Grant to Lewes Castle		500
	Grant to Hampshire and loW Wildlife Trust	6,254	3,000
	Grant for gates at St Catherine's Hill		1,500
	Grant to Brighton University for prize	1,000	1,000
	Planning South Downs for All project, Hampshire		2,500
	Support costs (note 7)	61,157	51,411
	Total	174,009	136,395
Total expenditure		199,895	160,898

5 Details of certain items of expenditure

5.1 Payments to trustees

	2025	2024
	£	£
Number of trustees who were paid expenses	2	nil
Nature of the expenses: travel and charity activities		
Total amount paid £	182	nil

5.2 Fees for examination of the accounts

	2025	2024
	£	£
Independent examiner's fees for reporting on the accounts	810	780
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner	nil	nil

6 Paid employees

6.1 Staff Costs

	2025	2024
	£	£
Gross salaries	40421	31,833
National Insurance and Pension Costs	650	1,129
Total staff costs	41,071	32,962

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

	2025	2024
	Number	Number
The parts of the charity in which the employees work		
	Fundraising	0.2
	Charitable Activities	1.2
	Total	1.4

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

7 Analysis of support costs

	Raising funds £	Charitable activities £	Total £
Staff	6,982	34,089	41,071
Office costs	5,481	26,758	32,239
Governance	63	310	373
Total	12,526	61,157	73,683

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

8 Grants made to institutions in 2025

	Paid in 2025 £	Total expended to 31.12.25 £	Further amounts committed to project £
South Downs National Park Authority for Explorers children's project in Hampshire	10,000	10,000	
Youth Hostels Association for children's project	12,000	12,000	
Brighton University for academic prize	1,000	1,000	
Hampshire Wildlife Trust for project at Noar Hill	6,254	9,254	9,245
Sussex Wildlife Trust for project at Ebernoe	14,790	14,790	3,250
Monday Group for conversion of stiles to gates	1,438	1,438	
Ouse and Adur Rivers Trust for citizen science project	5,000	5,000	5,000
Western Sussex Rivers Trust for citizen science project	5,000	5,000	5,000

9 Investment assets

9.1 Fixed assets Investments

Market value at beginning of year	£ 787,328
Add: additions to investments at cost	nil
Less: disposals at carrying value	nil
Add/(deduct): net gain/(loss) on revaluation	52,301
Market value at end of year	839,629

Analysis of Investments

	9.2 Market value at year end £	9.3 Income for the year £
Investments held in investment funds	839,629	
Dividend and interest		41,946
less management fee		(7,854)
Total	839,629	34,092

9.4 Material Investment holdings

Cazenove Charity Sustainable Multi-Asset Fund	£
Total Market Value	839,629

10 Movement in Cash at Bank and In Hand

Opening Balance	£ 162,477
Incoming resources	156,467
Outgoing resources	(199,895)
Decrease in stock	957
Increase in money owed to the Friends	(50)
Decrease in money owed by the Friends	(20,118)
Closing Balance	99,838

Analysis of cash balance

CAF Cash	£ 2,838
CAF Gold	39,271
Barclays current account	5,080
Barclays business account	52,581
Stripe	39
Petty Cash	29
Total	99,838

Debtors and prepayments

11

Analysis of debtors	Amounts falling due within one year	
	2025 £	2024 £
Trade debtors		
Other debtors	5,500	5,500
Prepayments and accrued income	2,900	2,850
Grant due		
Total	8,400	8,350

Other debtors represent an estimate of gift aid due for both years.
The prepayment for both years is for office rent and business rates paid in advance.

Creditors and accruals

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	Amounts falling due within one year	
	2025	2024
	£	£
Loans and overdrafts	-	-
Trade creditors	1,184	1,752
Other Creditors	12,000	6,000
Deferred grant income	6,842	32,892
Total	20,026	40,144

Trade creditors of £1,184 in 2025 are amounts due for office costs and the independent examination fee. Trade creditors of £1,252 in 2024 were amounts due for office rates and independent examination fee.

Other creditors of £12,000 in 2025 is a donation due to Youth Hostels Association for a children's project. Other creditors of £6,000 in 2024 was a donation due to the South Downs National Park Authority for a children's project. Deferred grant income of £6,842 in 2025 and £32,892 in 2024 represent grant from the National Lottery Heritage Fund in respect of the South Downs for All project, Hampshire.

Stock

13 Stock is stated at the lower of cost and net realisable value. Stock of £957 at 31 December 2024 was merchandise bought for sale. The trustees consider that stock held at 31 December 2025 was of negligible value and it has not been recognised.

Leasing agreements

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

	2025	2024
	£	£
Within one year	10,176	11,426
Between one and five years	2,851	4,277

Endowment and restricted income funds

15

15.1 Funds held

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

15.2 Movements of funds

Fund names	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
General Fund	918,968	156,467	199,895		52,301	927,841

Grants received

16 The National Lottery Heritage Fund has agreed to pay a grant for 82% of the costs of the second, Hampshire, stage of the South Downs for All project. At 31 December 2025 grant received amounted to £35,350. Expenditure on the project to the same date was £34,766.

Related parties

17 A trustee donated £2,000 anonymously to the charity in 2025. Tony Whitbread, a trustee, is also a trustee of Western Sussex Rivers Trust, to which the charity donated £5,000 for a citizen science project, and President of Sussex Wildlife Trust, to which the charity has donated £14,790 for a project at Ebernoe. Paul Gilchrist, a trustee, is employed by Brighton University, to which the charity has donated £1,000 for an academic prize.

General volunteers

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