



## Open Spaces and City Gardens

**Date:** MONDAY, 5 DECEMBER 2022  
**Time:** 10.00 am  
**Venue:** COMMITTEE ROOM - 2ND FLOOR WEST WING, GUILDHALL

## Supplementary Agenda

**23. DIRECTOR'S REPORT**

**For Discussion**  
(Pages 3 - 14)

**24. OPERATIONAL FINANCE PROGRESS REPORT (PERIOD 6 APRIL - SEPTEMBER) 2022/23 - NATURAL ENVIRONMENT DIVISION**

**For Information**  
(Pages 15 - 36)

**John Barradell**  
**Town Clerk and Chief Executive**

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<b>Committee(s):</b> Open Spaces and City Gardens Committee	<b>Date(s):</b> 5 <sup>th</sup> December 2022
<b>Subject:</b> Directors Report	<b>Public</b>
Which outcomes in the City Corporation's Corporate Plan does this proposal aim to impact directly?	<b>1, 2, 3, 4, 5, 11 &amp; 12</b>
Does this proposal require extra revenue and/or capital spending?	<b>N/A</b>
If so, how much?	<b>N/A</b>
What is the source of Funding?	<b>N/A</b>
Has this Funding Source been agreed with the Chamberlain's Department?	<b>N/A</b>
<b>Report of:</b> Juliemma McLoughlin, Executive Director, Environment	<b>For Discussion</b>
<b>Report author:</b> Sally Agass, interim Director of Natural Environment	

## Summary

This report provides the Committee members with an update on matters relating to the work of the Natural Environment Division of the Environment Department since the last Committee in October 2022.

## Recommendation

Members are asked to:

- Note the contents of the report.
- Provide feedback on the contents of the report

## Main Report

### Charity Review

Members are asked to note that Natural Environment Charity Review of the nine charities is progressing and a full report, cover the following areas will be submitted to the next Committee, the review covers the following key areas:

- Governance
- Operational Finance
- Operational resourcing
- Strategy

Members are advised that one of the actions under the governance section is to review the objects of the Charities. These objects do restrict which charitable funding sources the charity can approach to fund its activities. The Comptroller and City Solicitor's

provisional view is that no changes to any of the objects of any of the charities are necessary, but this will be further tested as the Strategies and proposals for implementing them are crystallized and assessed. Should any changes be required then in almost all cases legislation would need to be sought from parliament, which is a resource intensive and lengthy process, together with any necessary Charity Commission consent. The descriptions of what the charities do as published on the Charity Commission website would benefit from being updated. It is proposed to prepare and provide updates to the Charity Commission under officers delegated authority for day to day management, unless your Committee wishes to review those relevant to it once drafted. Changes to the descriptive section on the Charity Commission website that briefly describes what each charity does is changes as follows:

**Epping Forest Charity number: 232990**

Objects - THE PRESERVATION OF EPPING FOREST IN PERPETUITY BY THE CORPORATION OF LONDON, AS THE CONSERVATORS OF EPPING FOREST AS AN OPEN SPACE FOR THE RECREATION AND ENJOYMENT OF THE PUBLIC.

Acts: EPPING FOREST ACTS 1878 AND 1880

Who What, How, Where Descriptors on the Charity Commission website:

- 'What' - Current descriptors is only Amateur Sport and Recreation

The administrative change is to add to the 'What' section

- Conservation and preservation of the Environment in perpetuity; Sport, Recreation and public enjoyment; Heritage Education and Learning; The Advancement of Health & Wellbeing; Culture & the Arts; Science

'Where' it operates:

- Currently - Throughout England and Wales (Will remain as is)

**Ashted Common Charity number: 1051510**

Object - THE PRESERVATION, IN PERPETUITY, BY THE CORPORATION OF LONDON, OF THE OPEN SPACE KNOWN AS ASHTEAD COMMON FOR THE RECREATION AND ENJOYMENT OF THE PUBLIC.

Act: CORPORATION OF LONDON (OPEN SPACES) ACT 1878.

Who, What, How Where descriptors on the Charity Commission website:

- 'What' - Currently only Amateur Sport Recreation

The administrative change is to add to the 'What' section:

- Conservation and Preservation of Environment in perpetuity; Sport; Recreation and public enjoyment; Heritage; Education and Learning; The Advancement of Health & Wellbeing; Culture & the Arts; Science

'Where' it operates

- Currently - Surrey
- Amended ( for consistency) Throughout England And Wales

**Coulston, Kenley and other Commons Charity number: 232989**

Objects: - THE PRESERVATION, IN PERPETUITY BY THE CORPORATION OF LONDON OF THE OPEN SPACES KNOWN COLLECTIVELY AS COULSDON COMMONS FOR THE RECREATION AND ENJOYMENT OF THE PUBLIC

Act: CORPORATION OF LONDON (OPEN SPACES) ACT 1878.

Who what, How Where descriptors

- 'What' currently only Amateur Sport

The administrative change is to add to the 'What' section:

- Conservation and Preservation of Environment in perpetuity; Sport; Recreation and public enjoyment; Heritage; Education and Learning; The Advancement of Health & Wellbeing; Culture & the Arts; Science

'Where' it operates

- Currently - Surrey
- Amended (for consistency) Throughout England And Wales

**West Wickham Common & Spring Park Wood Charity number: 232988**

Objects: THE PRESERVATION, IN PERPETUITY BY THE CORPORATION OF LONDON OF THE OPEN SPACES KNOWN COLLECTIVELY AS WEST WICKHAM COMMON AND SPRING PARK WOOD FOR THE RECREATION AND ENJOYMENT OF THE PUBLIC.

Act: THE CORPORATION OF LONDON (OPEN SPACES) ACT, 1878.

The administrative change is to add to the 'What' section:

- - Conservation and Preservation of Environment in perpetuity; Sport; Recreation and public enjoyment; Heritage; Education and Learning; The Advancement of Health & Wellbeing; Culture & the Arts; Science

'Where' it operates

- Currently - Surrey
- Amended ( for consistency) Throughout England And Wales

**West Ham Park: Charity number: 206948**

Objects: THE MAINTENANCE OF WEST HAM PARK AS OPEN PUBLIC GROUNDS AND GARDENS FOR THE RESORT AND RECREATION OF ADULTS AND AS PLAYGROUNDS FOR CHILDREN AND YOUTH

Act/Indenture: INDENTURE DATED 20TH JULY 1874 AND SCHEMES OF 12TH MAY 1981 AND 27 SEPTEMBER 1991 AS AMENDED BY RESOLUTION DATED 08 NOV 2021

The administrative change is to add to the 'What' section:

- - Conservation and Preservation of Environment in perpetuity; Sport; Recreation and public enjoyment; Heritage; Education and Learning; The Advancement of Health & Wellbeing; Culture & the Arts; Science

'Where' it operates

- Currently - Newham
- Amended (for consistency) Throughout England And Wales

### **Hampstead Heath: Charity number: 803392**

Objects: THE PRESERVATION OF HAMPSTEAD HEATH IN PERPETUITY BY THE CORPORATION OF LONDON AS THE TRUSTEES OF HAMPSTEAD HEATH, AS AN OPEN SPACE FOR THE RECREATION AND ENJOYMENT OF THE PUBLIC.

Act: THE HAMPSTEAD HEATH ACT 1871 AND THE LONDON GOVERNMENT REORGANISATION (HAMPSTEAD HEATH) ORDER 1989

The administrative change is to add to the 'What' section:

- Conservation and Preservation of Environment in perpetuity; Sport; Recreation and public enjoyment; Heritage; Education and Learning; The Advancement of Health & Wellbeing; Culture & the Arts; Science

'Where' it operates

- Currently - Camden
- Amended (for consistency) Throughout England And Wales

### **Highgate Wood and Queen's Park: Charity Number 232986**

Objects: THE PRESERVATION IN PERPETUITY BY THE CORPORATION OF LONDON, OF THE OPEN SPACES KNOWN AS HIGHGATE WOOD, HIGHGATE AND QUEENS PARK, KILBURN AS PUBLIC PARKS OR OPEN SPACES, FOR THE PERPETUAL USE THEREOF BY THE PUBLIC FOR EXERCISE AND RECREATION

Act: HIGHGATE AND KILBURN OPEN SPACES ACT 1886. SCHEME 12TH AUGUST, 1886 (CHANCERY DIVISION)

The administrative change is to add to the 'What' section:

- Conservation and Preservation of Environment in perpetuity; Sport; Recreation and public enjoyment; Heritage; Education and Learning; The Advancement of Health & Wellbeing; Culture & the Arts; Science

'Where' it operates

- Currently - Throughout England And Wales (to remain as is)

## Strategies

Members have previously been advised that five core strategies are in development, as follows:

- Conservation and Nature Resilience
- Visitor, Sport and Leisure
- Community and Stakeholder Engagement
- Education and Learning
- Charity Income

it is proposed:

- A Culture and Heritage Strategy be developed
- That an over-arching Natural Environment strategic document be prepared and brought back to the next Committee for decision. This document will demonstrate how our strategies will contribute to the Corporate Plan, the Environment Departmental Business Plan and the key strategic objectives

## Current draft strategies:

**Community** – designed to increase the involvement of local communities, local authorities and national bodies who all should have a role to play in delivering the objects of the strategies. The strategy is designed to in local 'ownership' of the space and therefore, individuals' willingness to take proactive measures to ensure their continued protection. The strategy promotes consultation and communication to ensure continued relevance of the facilities, events and activities that we provide.

**Conservation and Nature Recovery** – designed to protect and preserve into perpetuity our open spaces. To look beyond existing boundaries including the buffer lands, to form partnerships with external partners so that a shared vision for local nature recovery and restoration of natural landscapes. Designed to forge clear links with Corporate Climate Action Policy that seeks to balance biodiversity net gain against competing green space strategies such as visitor access, commercial activity, health and wellbeing, heritage, learning and information.

**Charity Income** – a clear inter-connected strategy that seeks to generate income, both revenue and capital for reinvestment into our charities. The income generation strategy is themed around the other strategies and seeks to provide income to deliver the actions pertaining to each strategy. Regarding the TOM Phase 2, income raised can be used to support additional posts to deliver key strategic aims

**Visitor, Sports and Leisure** - The vision of the strategy is to align the Charities objects with customer's needs so that our open spaces can be seen as important

destination for London and beyond with a well-defined branding and a wide range of activities and facilities that can attract a wide range of visitors. The major benefit of the strategic approach is that that investment in facilities and events is aligned with the need to capture the local importance of our spaces as regional and national destinations but also to harness the balance between visitor needs and the preservation of these sites for future generation and biodiversity.

**Learning** – Our open spaces provide the perfect environment for everyone to learn about nature, to acquire green skills and to be part of the conversation about Climate Action, biodiversity and conservation. Learning is integral to all our strategies and demonstrates the interdependencies of this strategic approach that will maximise the benefit of our open spaces for health, wellbeing, education and recreation .and demonstrates our ability to deliver corporate and regional strategies

## **Key News from our Charities**

### **Hampstead Heath**

Hampstead Heath is looking at re-instate small scale sheep grazing in small areas in September 2023. The group looked at the ant hill site on the Heath Extension which is already fenced off with the potential to also use to Tumulus site which was the focus of the 2019 visit. We are modernising the way enforcement of car parks is delivered by involving third party contractors as at present enforcement is carried out by site keepers and not very effective. The contractors will invest in enforcement infrastructure and will mirror models that are at other sites within the Natural Environment Division and within the City of London.

Members attended a successful launch of a refurbish playground at the Heath Extension that was funded by community fundraising with an impressive contribution of around £48K. All our gardens have been awarded London in Bloom gold standards with West Ham Park being a winner of the large parks category.

### **Epping Forest**

Epping Forest launch its first externally funded sustainable guided walking trail on 26 September at Goldings Hill, Loughton. Adjacent to a local residential estate and public transport bus stop, the scheme is designed to provide local walking routes to discourage travel through the SAC to ‘honeypot’ sites. The Lord Mayor also planted a tree with members of the Gifford family to commemorate the late Sir Roger Giffords £75,000 investment in the creation of the Gifford Wood Forest extension planting at Horseshoe Hill, Upshire. A £280k project led by the District Surveyor team was also completed on the Birch Hall Park lake Small Raised Reservoir (SRR) to create an access road, make the dam safe and manage overflow arrangements through a series of downstream biodiversity friendly ‘leaky’ dams.

Sadly, Epping Forest was notified by DEFRA of a confirmed Avian Flu wildfowl death on 30 October, following notifications to the Government Department of a significant



number of bird deaths. These deaths coincide with a substantial Avian Flu outbreak amongst the UK wild bird population. DEFRA/Animal Plant Health Agency signage urging public caution and restrictions on feeding have been erected at lakes, and Keepers are collecting wildfowl carcasses from various lakes, particularly Eagle Pond, following strict Health & Safety protocols supported by a new dedicated Category 1 waste stream.

## **Burnham Beeches and The Commons**

Staffing levels have improved over the period with the recruitment of two Assistant Rangers at Burnham Beeches, and one at Ashted Common. The current apprentice at Burnham Beeches was successful in obtaining one of the new roles at Burnham Beeches. A staff member at Ashted Common has happily returned to full duties after a long period of illness. Five staff from both the Commons and Hampstead Heath spent five days in northern Spain attending a conference and visiting sites with old pollarded trees with Spanish and other international arborists and nature reserve managers. This continues a long-established relationship with counterparts in Spain. A seminar to share the experience with Open Spaces staff is being prepared.

Volunteers have delivered 2739 hours of work in September and October, the equivalent of £ £27,390 using the Heritage Fund's matched funding calculator. The 'eco-volunteers' at Burnham Beeches have been working on the crab apple project which has secured funding from the City of London's central grants scheme. They have been taking measurements of apples and leaves and are now writing up some of the projects carried out over the summer. Volunteer activity on the autumn/winter habitat management work is in full swing across The Commons, including hosting the Environment Department's new 15 strong Business team on a wet November. They undertook heathland restoration work as part of the annual Countryside Stewardship Scheme (CSS) funded management program and hopefully the baked potatoes cooked in the embers of the fire, used as part of the task, helped to warm them up. Our thanks to the team.

Despite the dry summer conditions The Commons were successfully grazed. The grazing area at Burnham Beeches was increased using a combination of traditional and invisible fences, including the 'No Fence' system, with the livestock now offsite for the winter. The grazing partnership with Surrey Wildlife Trust continues to be a success at Ashted Common. Sadly, there was a dog attack on the goats at West Wickham Common which led to the death of one goat. Staff have good evidence of the attack and are working on prosecution possibilities. The winter work programme of cutting ancient pollards at Burnham Beeches and Ashted Common has been suspended for 22/23 due to this summer's drought conditions. This is likely to impact the amount of grant that can be claimed for this work in 2023 as part of the CSS Scheme agreements for these sites. A contractor has been appointed to cost up and look at funding options for the delivery of a landscape scale project around Burnham Beeches and encompassing the National Trust/Dorneywood Trust land. £10,000 funding for this project has been provided by Buckinghamshire Council.

## **West Ham Park**

The gardeners have been busy in the ornamental gardens by creating a mini meadow bordered by a flowering hedge. On the bank by the small pond the gardeners have sown a spring flowering meadow. This flowering hedge has been designed to attract bees, beneficial insects, birds, butterflies, moths and other pollinators. It has nectar/pollen rich flowers, provides shelter and habitat, has seeds for birds and makes a good wildlife hedge.

The Friends have continued to assist the keepers with litter picking three times a week as the visitor number remain high due to the warmer weather. This is great support for the keepers as they battle to keep the grass down and clear the leaves up. The Friends have been developing an interpretation panel that tells the Fothergill story and have had it made by signage company Fitzpatrick Woolmer. The story tells how Dr Fothergill collected plants on his travels and grew them at West Ham Park. The panel was brought to life by park user and local illustrator Salvatore Rubbino who worked with the Friends to produce this amazing story board. The panel will be displayed for all to see in the playground near the explorer ship

The keepers have done great work on renovating the football pitch. They scarified, aerated, and seeded the pitch to encourage better grass coverage as the pitch had been scorched during the summer and grass coverage was inadequate for league matches. Now renovation is complete and the games have commenced in November.

Over the past month the park has had four companies choose West Ham Park as a venue to hold their volunteering days. We have had the pleasure of welcoming Chubb Insurance, National Grid, Societe Generale and Lexis Nexis who have been carrying out various volunteering tasks around the park. Tasks have included weeding, mulching, pruning, installing vertical log stacks, shrub and ivy removal and planting. Between these companies they have supplied 60 volunteers, who have done a combined total of over 360 volunteer hours. This is a great help to the park team as this helps us keep on top of all the maintenance tasks. We have had great feedback from all the volunteers and many of them would like to volunteer again next year.

Newham biggest leaf pile event from the Friends of West Ham Park was postponed to the end of November.

Wild Schools: October has been relatively busy for the team. During October 20 sessions were taught to roughly 410 children. These sessions covered a variety of topics from habitats to orienteering. Children from the charity Ambition Aspire Achieve (AAA) benefitted from an amazing session in which they took part in outdoor cooking and shelter building.

Other autumn sessions:

November – 31 sessions booked

December – 9 sessions booked currently, but in November a new Festive Storytelling around the campfire session will be offered to schools if there is still space in December.

The playground is still very popular with children. We entered a defect period when discussions with the contractor are now taking place to remedy any issues after opening. The park team are regularly in contact with the playground contractors and

suppliers to get the issues with the playground rectified. The contractors recently met with the gravel suppliers on site to discuss and find a solution to the gravel not binding adequately. The suppliers of the net climber, Galopin, are currently speaking to the contractor about the poorly fitting slide, which should be rectified shortly.

The work and activities outlined in this report contribute to numerous strands of the City of London Corporate Plan 2018-2023, but notably outcome 12. “our spaces are secure, resilient and well-maintained”, under the Shape Outstanding Environments strand.

The park is proving to be a great asset for community participation with successful engagements of businesses and schools. The Friends of West Ham Park continue to be a key partner to keep the park well managed and to involve the local communities. Staff is remaining engaged in the implementation of the wider Natural Environment strategic framework which includes nature recovery and community engagement.

### **West Ham Park – Former Nursery Site**

Notification of the disposal of the former nursery site adjacent to West Ham Park was made via a section 121 notice (under the Charities Act 2011) in March 2022. A section 105 Order (under the same Act) to allow part of the proceeds of the disposal to be received in kind by the provision of new operational facilities was obtained in August 2022. The commercial agreement with the preferred developer is currently being finalised. Further details are provided in the non-public update report elsewhere on this agenda.

### **Learning**

The learning programme has engaged 21,970 participants at Epping Forest, Hampstead Heath and West Ham Park (April – September 2022).

9,580 students participated in our school programme, which reached children in London’s most deprived boroughs, including Tower Hamlets, Newham, Hackney, Waltham Forest and Haringey. Schools took part in facilitated workshops that support the National Curriculum and boost fusion skills, wellbeing and connection to nature.

12,240 people participated in our play programme at Hampstead Heath, with visitors enjoying activities which promoted social skills, physical fitness, confidence and wellbeing. 150 people participated in our community programme, including sessions for Young Carers and facilitated visits to Hampstead Heath for children growing up in Newham, one of London’s most deprived and urban boroughs.

A new youth officer was recruited in August and a variety of activities are now in place, including a pre-apprenticeship work experience programme for school students at risk of exclusion, and a six-week programme for a London pupil referral unit. The youth programme is targeting 13 – 25-year-olds who are struggling with education, employment or mental health.

## **Byelaws**

There are 12 separate sets of byelaws which relate to the Open Spaces managed by the Natural Environment. A number of these were drafted and enacted many years ago and therefore are not totally reflective of modern activities.

There are also a number of activities which are not included in the current byelaws, which need to be added to enable effective management and enforcement to take place. However, this is a complex legal exercise and requires careful review, understanding, prioritisation and planning.

The Natural Environment Division have therefore established a Byelaw Review Group to manage, monitor and progress the process for the update of the byelaws.

Changes and additions require legal support (which is provided by the Comptroller & City Solicitors Department – C&CSD) and for a formal consultation process to be carried out. This is complex, potentially challenging and needs to be managed carefully in order to obtain the right outcome. A great deal of interest may be attracted; therefore, it is very important to be clear on the reasons and imperative for the changes and a robust rationale is essential to inform and support the process.

As the byelaws relate to the individual sites and associated Charities, the need for a phased approach is appropriate and will deliver the best outcome. Learning will be gained and can be applied to the process going forward. Epping Forest will be the Pilot location, reviewing and working towards updating their byelaws first.

The Chief Lawyer from the C&CSD is currently drafting the relevant documents detailing the key changes required for Epping. This will be available in the next few months. The advice from the C&CSD is that the timeline of the process for changes is 6/12 months. A further report will be brought back to Committee as we advance.

## **Queen's Green Canopy**

Planting season officially began again on October 3<sup>rd</sup> with a ceremony at Chelsea Royal Hospital where representatives from Burnham Beeches and Golders Hill received their "Tree of Trees" tree from Buckingham Place along with commemorative pot and letter from the Queen.

Over the next 6 months we are partnering with the City's Cool Streets and Greening programme to plant 20-30 trees across the City, along with separate plantings in Epping Forest and Hampstead Heath and wider Open Spaces.

Over the last several weeks we have had several individual plantings events along with an event at Keats House in which the official plaque revealing the Ancient Black Mulberry Tree's designation as one of the Queen's 70 ancient trees.

## **Projects Update**

### **Monument Update**

The Monument, is a visitor attraction, scientific instrument and heritage feature in the City of London, operated by Tower Bridge staff on behalf of the Natural Environment Division, who are the asset owner. Officers are exploring one current opportunity to work with the private sector, creating a Monument visitor centre in the immediate vicinity. The opportunity could result in a visitor centre constructed and fitted out at little or no cost to the Corporation. Several positive meetings with the prospective development partner and their architectural consultants have been held. Both parties have agreed to further test the viability of a proposed visitor centre by commissioning a feasibility study to better understand the space requirements, the potential operators and the business model options for the facility. The appointed consultant team will begin work in early December 2022.

### **Corporate & Strategic Implications**

All projects and works delivered by our Charities contribute towards the achievement of the three aims set out in the City of London Corporate Plan 2018-23: Contribute to a flourishing society, Support a thriving economy and Shape outstanding environments.

A key strategic link is the Climate Action Strategy, and we work with the Departmental and Corporate teams to deliver those elements allocated to the Natural Environment Department,

### **Financial Implications**

Not applicable

### **Resource Implications**

Not directly applicable

### **Climate Implications**

Not directly applicable

### **Legal Implications**

Not applicable at this time but will be reported to Committee as part of the Charity Review

### **Risk Implications**

Not applicable

### **Equality Implications**

No impact.

## **Security Implications**

Not applicable

## **Appendices**

None

### **Sally Agass**

Interim Director, Environment Department.

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<b>Committee(s):</b> Open Spaces and City Gardens Committee	<b>Dated:</b> 05/12/2022
<b>Subject:</b> Operational Finance Progress Report (period 6 April - September) 2022/23 – Natural Environment Division	<b>Public</b>
<b>Which outcomes in the City Corporation's Corporate Plan does this proposal aim to impact directly?</b>	n/a
<b>Does this proposal require extra revenue and/or capital spending?</b>	No
<b>If so, how much?</b>	n/a
<b>What is the source of Funding?</b>	n/a
<b>Has this Funding Source been agreed with the Chamberlain's Department?</b>	n/a
<b>Report of:</b> Chamberlain	<b>For Information</b>
<b>Report author:</b> Neil Chambers, Chamberlain's Department Simon Owen, Chamberlain's Department	

## Summary

This report provides an update on the operational finance position as @ period 6 (April - September) 2022/23 for the Natural Environment Divisions local risk revenue budget to date and projected year-end outturn position, current live capital projects and outstanding debt position. It also provides additional information on the various reserve funds and endowment balances held and other relevant finance information for the Natural Environment Division services which fall within the remit of your Committee.

This report does not specifically concentrate on just charity finance in isolation, as this work will be part of the ongoing Charity Review and will be developed in conjunction with that project. As part of the Charity Review, future training sessions will be designed for both Members and Officers on key aspects of charity finance. This report is designed to also report on budgetary management issues that the Executive Director Environment is responsible for to successfully manage the operations and finances of the Natural Environment Division.

## Recommendation

Members are asked to:

- Note the content of this report and its appendices.

## Main Report

### Background

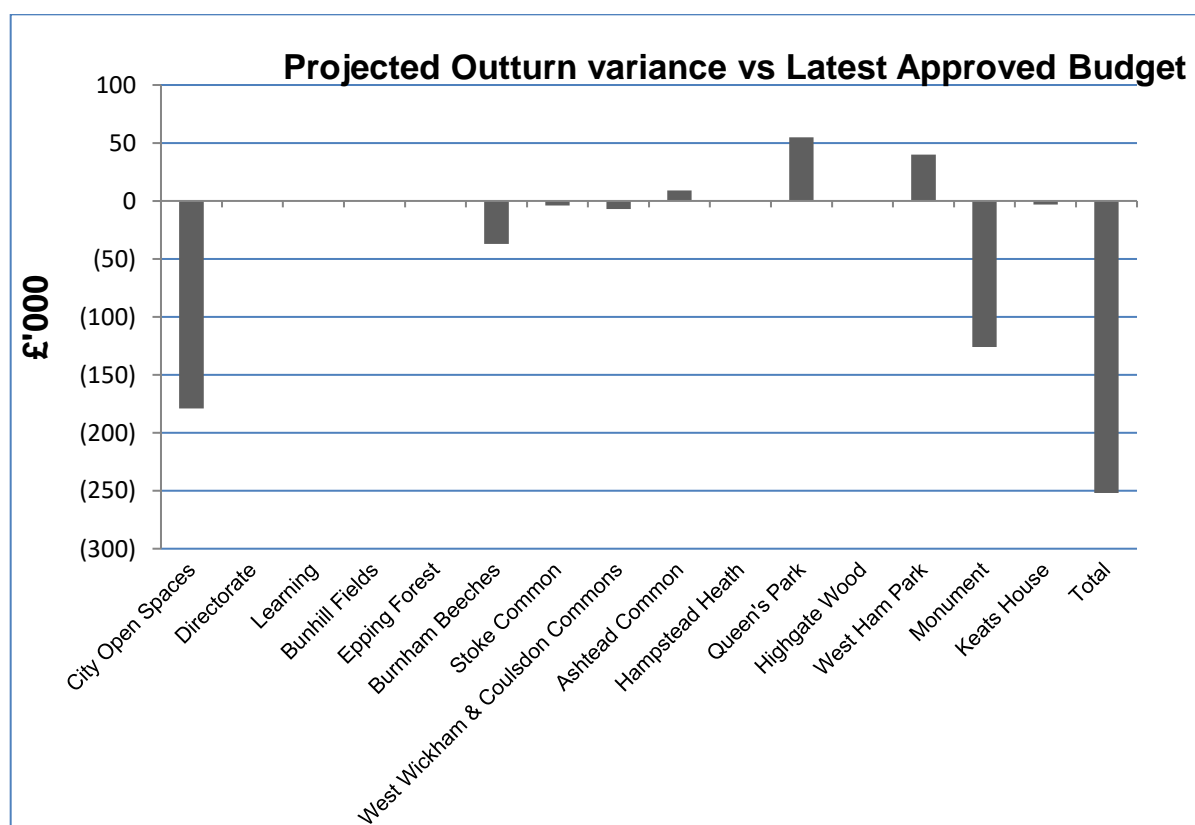
1. In order to improve financial reporting to Committee, a set of various financial appendices and commentary have been produced to enable greater clarity of revenue budgets and other financial information needed to allow greater scrutiny of the financial performance of the Natural Environment Division to ensure they

remain within the Executive Director Environments local risk resources for 2022/23.

2. To ensure your Committee is kept informed, an update on progress made against budgets will be reported to you on a periodic (quarterly) basis. This approach will allow Members to ask questions and have a timely input into areas of particular importance to them.

### Local Risk Revenue Forecast Outturn 2022/23

3. The Natural Environment Division has an overall net local risk expenditure revenue budget of £11.299m. The current forecast outturn for 2022/23 as @ period 6 (September) is £11.551m, a forecast overspend of £252k currently.
4. This forecast overspend is partly offset by other underspends of £76k within the Executive Directors other Service Committees, giving a total net forecast overspend for the Environment Department of £176k overall for 2022/23.
5. In the table below, the forecast budget performance by each Natural Environment individual Division of Service is listed. Appendix 1 sets out a more detailed financial analysis of each individual Division of Service relating to the various Natural Environment Committees, including reasons for significant budget variations.



#### Notes:

1. Zero is the baseline latest approved budget for each Division of Service.
2. Graph shows projected outturn position against the latest approved budget.
3. A variance above the baseline is favourable i.e. either additional income or reduced expenditure.
4. A variance below the baseline is unfavourable i.e. additional expenditure or reduced income.



5. Forecast outturn is £11.551m, representing a projected overspend of £252k against the latest approved budget of £11.299m.
6. The overall local risk forecast position is £252k (2.23%) overspent against the approved budget. The main forecast overspend relates to City Open Spaces which has a net overspend of £179k. This is due to unidentified contingency savings required as part of the TOM 12% savings exercise, reduced income for S106 contributions and staff recharges to capital projects, which are partly offset by salary vacancies.
7. The other main area of forecast overspend relates to the Monument £126k due to unidentified contingency savings relating to reduced income levels in the base budget following COVID restrictions on reopening the premises. This has in part been partly offset by improvements in this year's admissions income following reopening, but not sufficient to offset the original contingency savings required.
8. The main areas of forecast underspend relate to Queens Park £55k and West Ham Park £40k due to salary underspends from vacant posts. West Wickham & Coulsdon Commons also have staff vacancy savings, however, there are offsetting expenditure increases mainly for additional transport costs relating to the purchase of 3 new vehicles required prior to ULEZ expansion and increased fuel and repair costs.

#### **Local Risk Actual Position to Date**

9. Appendices 2 and 3 set out the year-to-date income and expenditure actual position against year-to-date budget, including notes for significant budget variations. In addition, there is a graphical split of the mix of the type of income and expenditure categories making up these actual figures for the division.
10. Appendix 2 highlights that Natural Environment Division have received actual income to date of £5.356m against a budget to date of £2.966m, a favourable variance of £2.390m.
11. The main income variances to date relate to Epping Forest where we have a favourable position to date due to receiving an insurance claim settlement at Loughton Golf Course circa £300k that will need to be transferred to the existing South Lodge the Warren designated reserve. Further transfers to revenue from designated & restricted reserves to complete specific work has caused this favourable variance to date and relates to the cattle grazing contract £108k and Countryside Stewardship Scheme £126k, where any unspent balances at the year-end will again be transferred back to the existing respective designated & restricted reserves and used for the following financial year 2023/24.
12. We also have favourable income to date at Hampstead Heath £983k mainly relating to additional fees & charges received at the Ponds and Lido, a number of which relates to annual season ticket income in advance. Current year end forecasts will need to be reviewed in light of this positive performance to date.
13. Other favourable income variances to date are at Burnham Beeches due to additional filming income £158k and upfront S106 contributions £292k from Slough Borough Council to pay for the 5-year staffing costs in advance. The amount of this relating to future years will be transferred to reserves at year end and drawdown each year as required.

14. Appendix 3 highlights we have actual expenditure to date of £8.405m against a budget to date of £8.569m, a favourable variance of £0.164m to date.
15. The main expenditure variances to date relate to favourable variances at Epping Forest £90k, for savings in salary costs due to vacancies and other savings on transport and grounds maintenance, which are partly offset by overspends in equipment, materials, repairs & maintenance and rates paid ahead of budget profile. Other main underspends to date relate to West Ham Park £80k, due to savings in salary costs and supplies & services running budgets and underspends in City Open Spaces £76k, due to salary savings which are partly offset by unidentified contingency savings required as part of the TOM 12% savings exercise.
16. These favourable expenditure variances to date are partly offset by unfavourable variances at Hampstead Heath £139k, relating to a number of areas including extra spend on utilities, equipment, consultant costs and the refuse & cash collection contracts and unfavourable variances within the Directorate £144k, mainly relating to additional salary costs incurred.
17. Variances to date can be incurred due to a variety of reasons including timing differences, incorrect budget profiling, new items of income or expenditure that weren't originally budgeted or planned, as well as genuine increases/decreases in expenditure or income. They do not always mean that these will result in year-end overspend or underspend, as the Department look to offset ups and downs and make budget adjustments to control unexpected items to remain within overall budget constraints.

## **Capital Projects**

18. Appendix 4 outlines the current list of live capital projects in progress against their currently approved budget. It should be noted that the "current approved budget" is the amount currently agreed by Committee to progress the project to either the next project gateway or until Officers request further release of capital funds to progress the scheme and may not equal the total estimated cost of the project to finalisation.
19. Out of a current approved budget of £3.001m, £1.879m has been spent or committed to date, leaving a remaining budget of £1.122m to progress the various projects to the next project gateway or release of further capital funds.
20. In light of the current financial climate and with the implication of inflation and other cost pressures (construction inflation is expected to rise as high as 20% and CPI rose by 9.9% in the last 12 months), Resource Allocation Sub-Committee (RASC), supported by the Operational Property and Projects Sub Committee, agreed to pause the business as usual (BAU) capital programme and carry out a Capital Review. The goal of the Capital Review is to ensure that projects do not exceed current overall estimated capital budgets across City Fund and City's Cash for the financial year 2022-23 and 2023-24.
21. The BAU Capital Review is looking at projects funded through the Corporation's own resources, and it excludes projects funded through ring-fenced pots. This will be achieved by: (1) pausing/stopping projects that are low priority/identify as

desirable and (2) reviewing the scope of higher priority projects to ensure the Corporation obtains value-for-money in the current economic climate.

22. The projects identified in Appendix 4 have been considered within this Capital Review and were discussed by RASC when a follow-up report was tabled by the Chamberlain on the 9<sup>th</sup> November. Following on from the RASC meeting, all of the projects listed in Appendix 4 were given approval by RASC to progress, with the following caveats:

- **Parliament Hill Athletics Track** - though recommended to pause in the Chamberlain report to RASC, it was agreed by RASC to take the project forward but they wanted further information back on the project detail.
- **Finsbury Circus Reinstatement** – RASC did not agree to move forward with Finsbury Circus as proposed in the Chamberlain report. Members wanted to freeze this project for now and bring back more detail to the December RASC meeting. It was noted that there had been no public consultation on the plans since the pandemic. A further report is currently being prepared in consultation with Officers for a paper to RASC on 1<sup>st</sup> December to review this project, noting that we don't want to prejudice Crossrail funding, therefore the project is currently paused.
- **Artificial Grass Pitch Provision at Wanstead Flats** – currently alternative sources of funding are being investigated which might go some way to reducing the burden on the City. There should be a clearer picture regarding project scope and finances in the new calendar year with the Football Foundation giving a concrete decision sometime in March 2023. However, it is unlikely external parties will fund the scheme without the City contributing towards it. If further external funding is not achieved, this project will need to be stopped/paused until sufficient funding is available, therefore the project is currently paused.

23. As a result of this Capital Review, for the financial year 2023/24, no new capital bids will be taken forward, however, a £3m contingency has been set aside in both City's Cash and City's Fund for essential health and safety capital schemes.

## Outstanding Debts

24. At the end of September 2022, total outstanding debt for Natural Environment Division (including City Gardens) was £274,180. Of this, £176,101 (64%) was over 120 days+, £16,517 (6%) was between 60-120 days and £81,562 (30%) was under 60 days.
25. Appendix 5 shows a graphical representation of the total invoiced debts over 120 days+ outstanding, which is the maximum age of debt set by the Chamberlain to recover outstanding sums. The first graph shows the time trend of the level of 120 day+ debt outstanding over the previous 6-month period.
26. The debt spike in July 2022 related to an invoice raised to Slough Borough Council for £264K re Section 106 transfer for Burnham Beeches NNR - strategic access management including the costs of a Ranger post. This debt has now been settled.

27. The lower graph analyses the split of this debt across the various Natural Environment Divisions. The majority of the £176,101 outstanding debt balance relates to Epping Forest (£140,404 / 80%). This is made up of £89,490 Thames Water utilities; £23,164 wayleave rents; £20,179 rent receivables; and £7,451 numerous other small debtors.
28. The other main debt relates to Hampstead Heath (£23,166 / 13%). This is made up of £7,262 National Grid Gas PLC; £4,437 North Thames Gas (now settled); £4,300 The Showman's Guild of Great Britain; and £7,167 numerous other small debtors.
29. A further detailed debt report of all outstanding debts (not just the balance over 120 days+) will be provided as per normal business practice to report periodic monitoring for Chief Officers on the level of debt arrears to Service Committees at the next available Open Spaces and City Gardens Committee.

### **Charity Funds (Restricted, Unrestricted and Endowments)**

30. Appendix 6 (Epping Forest and Commons Committee) and Appendix 7 (Hampstead Heath, Highgate Wood & Queens Park Committee; West Ham Park Committee; and Keats House) lists the various restricted, unrestricted and endowment funds held by each charity. It details the opening balance for the 2022-23 financial year and any movements up to period 6 (April-September 2022).
31. There are various types of restricted, unrestricted and endowment funds held by the Natural Environment charities which have different rules as to how they can be spent and time periods held. These are categorised in the following way:
  - **Restricted Income Fund** - funds have been given to a charity for application for a specific element of the charity's objects and can only be spent in accordance with the requests of the donor or the specific campaign under which funds were raised. As these are income funds they should be spent within a reasonable period of time.
  - **Unrestricted Income Fund** - incoming resources that become available to a charity and can be applied by the Trustee to any of the charity's objects. Unrestricted income funds should be spent within a reasonable period of time and should not be held for the long term, although the Trustee should set a policy for the minimum required level of funds which is a target minimum to be held in case of particular identified risk. In the case of the City's Cash funded charities, the current deficit funding model means that no such minimum can be identified, as at year end the difference between income and expenditure is balanced by the deficit funding grant from City's Cash.
  - **Designated (Unrestricted Income Fund)** - are those unrestricted funds which have been set aside by the Trustee for an essential spend or future purpose. Whilst there is no legal restriction on their use for general purposes, and they can be undesignated by those acting on behalf of the Trustee at any time, these funds are effectively 'ring-fenced' and no longer form part of your

free reserves/general funds. Designated funds must be spent within a reasonable period of time and should not be held for the long term.

- **Endowment** - these are funds of the charity that must be invested and are intended to be held for the long term. There are two classes of endowment (see below):
  - **Permanent Endowment** - must be invested and held in perpetuity. These funds can either be invested to provide income to support the charity's purposes e.g. the Hampstead Heath Trust Fund. The other class of permanent endowment is a functional permanent endowment where assets must be retained and used for the charity's purposes.
  - **Expendable Endowment** - an expendable endowment fund is a fund that must be invested to produce income, but the Trustee has the power to convert all or part of it into an income fund which can then be spent.

## Deficit Funding

32. The current funding model is for each charity's total net expenditure (local risk, central risk and recharges) to be funded from City's Cash. The table below details the previous year's levels of deficit funding grant made from City's Cash to the various Natural Environment charities, with a forecast of that sum currently required for 2022/23.

Charity	Actual 2018/19 £'000	Actual 2019/20 £'000	Actual 2020/21 £'000	Actual 2021/22 £'000	Estimate 2022/23 £'000
Epping Forest	4,643	5,209	4,928	4,500	4,376
Burnham Beeches & Stoke Common	864	1,005	818	792	690
West Wickham & Coulsdon	1,194	1,071	1,166	949	992
Ashted Common	511	505	513	463	435
<b>Sub-Total Epping Forest and Commons</b>	<b>7,212</b>	<b>7,790</b>	<b>7,425</b>	<b>6,704</b>	<b>6,493</b>
Hampstead Heath Consolidated	5,988	6,134	5,872	4,776	4,083
Highgate Wood & Queen's Park Kilburn	1,245	1,348	1,372	1,034	1,054
West Ham Park	1,186	1,331	1,271	1,172	972
Keats House	358	540	335	275	264
<b>Total Natural Environment Division</b>	<b>15,989</b>	<b>17,143</b>	<b>16,275</b>	<b>13,961</b>	<b>12,886</b>

33. The main reason for the forecast reduction in deficit funding required in 2022/23, largely relates to reductions in the City Surveyors cyclical works programme (CWP) forecast to be spent this financial year. The CWP does not form part of the City Surveyor's local risk budget and is a programme of works over multiple financial years, with any variances carried over to 2023/24. The carry-over of unspent balances 2022/23 will be reported to Operational Property and Project Sub Committee as part of closing of accounts.

## Gift Aid

34. One option identified to help generate future additional funding as we move through the Charity Review, is maximising Gift Aid contributions, which have not historically provided value for money to claim, given low levels of donations

income on which claims could be made compared to the costs of administering the claims.

- 35.** In order to progress this income generating option for the Natural Environment charities, a Gift Aid pilot project for Hampstead Heath has been established and is progressing well. New bank accounts have been allocated, which has allowed the Natural Environment Division to proceed to register with HMRC. The Natural Environment Division have submitted the registration pack to HMRC and are currently in the waiting period for this to be processed but have been advised it could take 6-7 weeks. A “Just Giving” page has already been created and once successful notification back from HMRC is received, Natural Environment Division staff will be able to start processing Gift Aid on eligible contributions.

## **Appendices**

Appendix 1 - Local Risk Revenue Budget Forecast Outturn 2022/23

Appendix 2 - Income Performance 2022/23 as @ September (period 6)

Appendix 3 - Expenditure Performance 2022/23 as @ September (period 6)

Appendix 4 - Capital Projects

Appendix 5 - Outstanding Debt 120 Days+ as @ September (period 6)

Appendix 6 - Reserve Funds & Endowments Epping Forest & Commons Committee

Appendix 7 - Reserve Funds & Endowments Hampstead Heath, Highgate Wood and Queens Park Committee, West Ham Park Committee, and Keats House

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**Natural Environment - Local Risk Revenue Budget 2022/23 - September (Period 6)**

(Expenditure and unfavourable variances are shown in brackets)

Committee / Division of Service	Latest Approved Budget 2022/23 £'000	Forecast for the Year 2022/23		Notes
		Projected Outturn £'000	Variance from Latest Approved Budget 2022/23 £'000	
<b>Open Spaces and City Gardens (City Fund)</b>				
City Open Spaces	(1,087)	(1,266)	(179)	1
	(1,087)	(1,266)	(179)	
<b>Open Spaces and City Gardens (City's Cash)</b>				
Directorate	(665)	(665)	0	
Learning	(354)	(354)	0	
Bunhill Fields	(104)	(104)	0	
	(1,123)	(1,123)	0	
<b>TOTAL OPEN SPACES AND CITY GARDENS COMMITTEE</b>	<b>(2,210)</b>	<b>(2,389)</b>	<b>(179)</b>	
<b>Epping Forest and Commons Committee (City's Cash)</b>				
Epping Forest	(2,416)	(2,416)	0	2
Burnham Beeches	(420)	(457)	(37)	
Stoke Common	(22)	(26)	(4)	
West Wickham & Coulsdon Commons	(606)	(613)	(7)	
Ashted Common	(359)	(350)	9	
<b>TOTAL EPPING FOREST AND COMMONS COMMITTEE</b>	<b>(3,823)</b>	<b>(3,862)</b>	<b>(39)</b>	
<b>Hampstead Heath, QP &amp; HW Committee (City's Cash)</b>				
Hampstead Heath	(3,899)	(3,899)	0	3
Queen's Park	(447)	(392)	55	
Highgate Wood	(333)	(333)	0	
<b>TOTAL HAMPSTEAD HEATH, QP &amp; HW COMMITTEE</b>	<b>(4,679)</b>	<b>(4,624)</b>	<b>55</b>	
<b>TOTAL WEST HAM PARK COMMITTEE</b>	<b>(636)</b>	<b>(596)</b>	<b>40</b>	4
<b>Culture, Heritage &amp; Libraries Committee (City's Cash)</b>				
Keats House	(177)	(180)	(3)	5
Monument	226	100	(126)	
<b>TOTAL CULTURE, HERITAGE &amp; LIBRARIES COMMITTEE</b>	<b>49</b>	<b>(80)</b>	<b>(129)</b>	
<b>TOTAL NATURAL ENVIRONMENT LOCAL RISK</b>	<b>(11,299)</b>	<b>(11,551)</b>	<b>(252)</b>	
<b>Local Risk Summary by Fund:</b>				
City Fund	(1,087)	(1,266)	(179)	
City's Cash	(10,212)	(10,285)	(73)	
<b>TOTAL NATURAL ENVIRONMENT LOCAL RISK</b>	<b>(11,299)</b>	<b>(11,551)</b>	<b>(252)</b>	

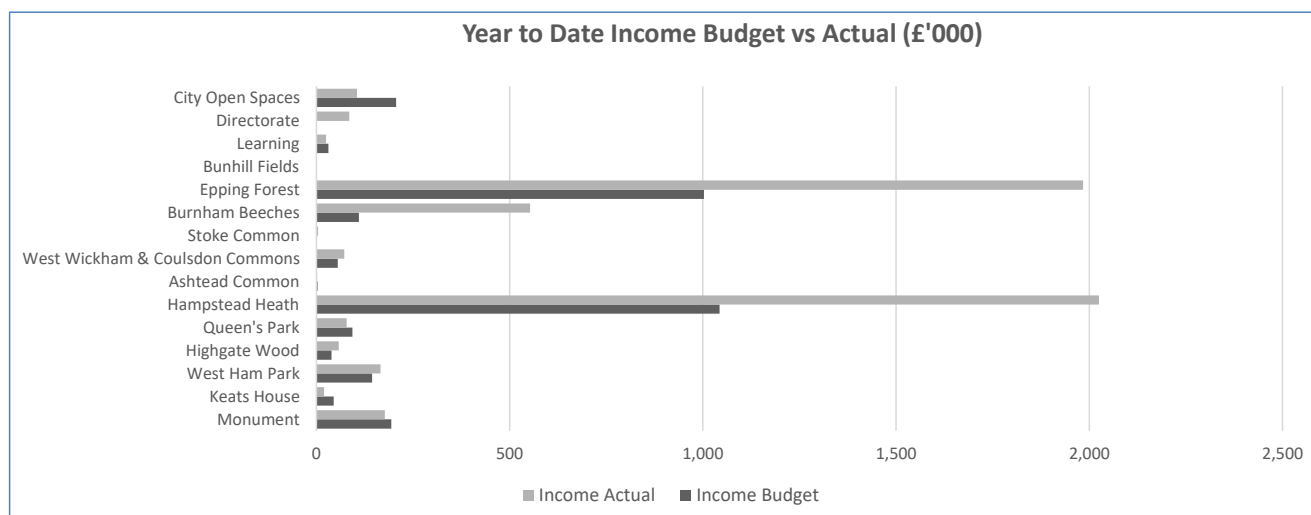
**Notes:**

- City Open Spaces** - unfavourable variance of £179k mainly due to unidentified contingency savings relating to TOM 12% savings and income reductions for S106 contributions and recharges of staff time to capital projects. These are partly offset by salary vacancies.
- Burnham Beeches** - unfavourable variance of £37k is due to new vehicle purchases required prior to ULEZ expansion, extra fuel and vehicle repair costs, additional project costs for material & equipment purchases and unidentified contingency 12% TOM savings. These are largely offset by additional filming income.
- Queen's Park** - £55k favourable variance is due to staffing vacancies.
- West Ham Park** - £40k favourable variance is due to staffing vacancies.
- Monument** - unfavourable variance of £126k is mainly due to unidentified contingency savings relating to reduced income levels in the base budget following COVID restrictions on reopening the premises. This has in part been partly offset by improvements in this years admissions income following reopening, but not sufficient to offset the original contingency savings required.

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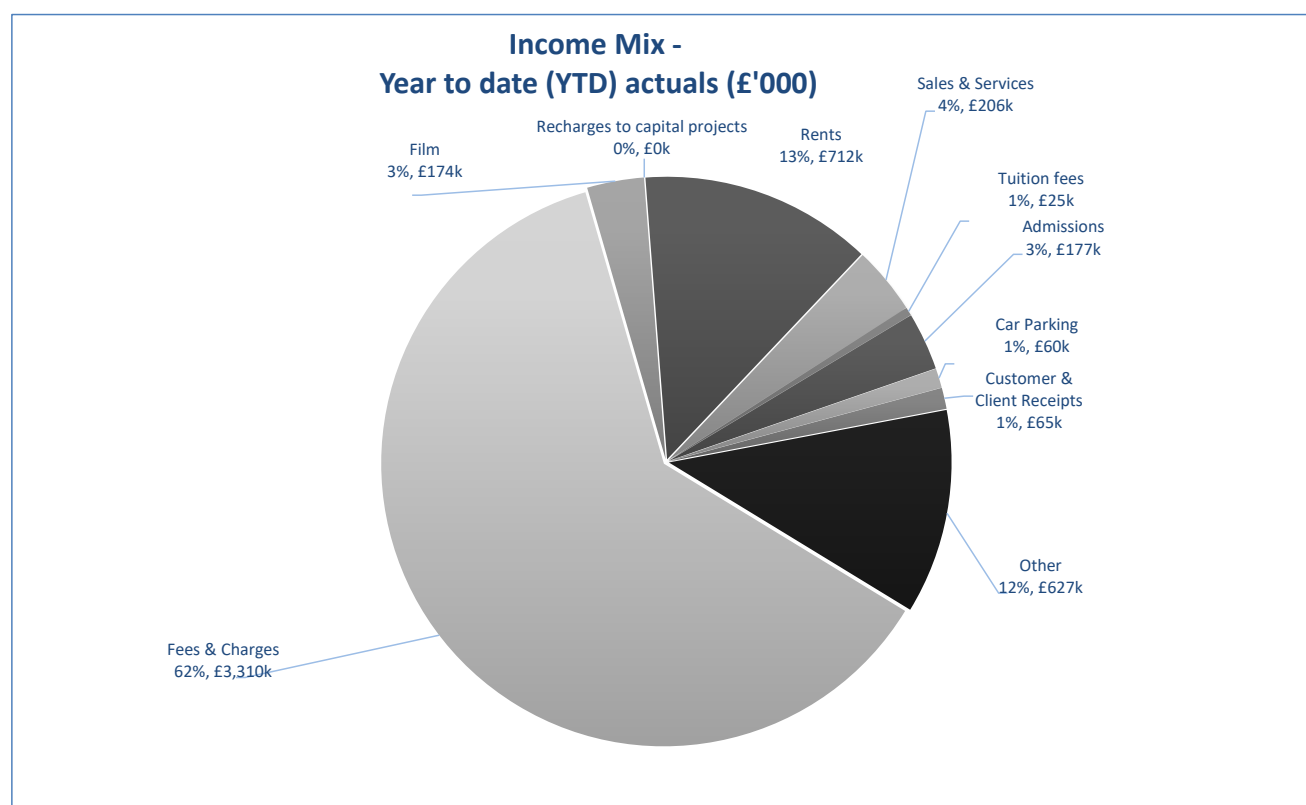


## Natural Environment - Income Performance 2022/23 - September (Period 6)



### Notes:

- Epping Forest** - majority of the £0.981m favourable variance year to date mainly relates to an insurance claim settlement @ Loughton Golf Course circa £300k; and transfer of cattle grazing contract £108k and Countryside Stewardship Scheme £126k unspent balances to the revenue account.
- Burnham Beeches** - favourable variance of £443k is mainly from £158k in additional film income received and upfront S106 contributions £292k from Slough Borough Council to pay for 5 year staffing costs in advance.
- Hampstead Heath** - favourable variance of £983k is mostly relating to fees & charges received at the Ponds and Lido, a number of which are season tickets. Income projections will need to be reviewed in light of this positive income performance.

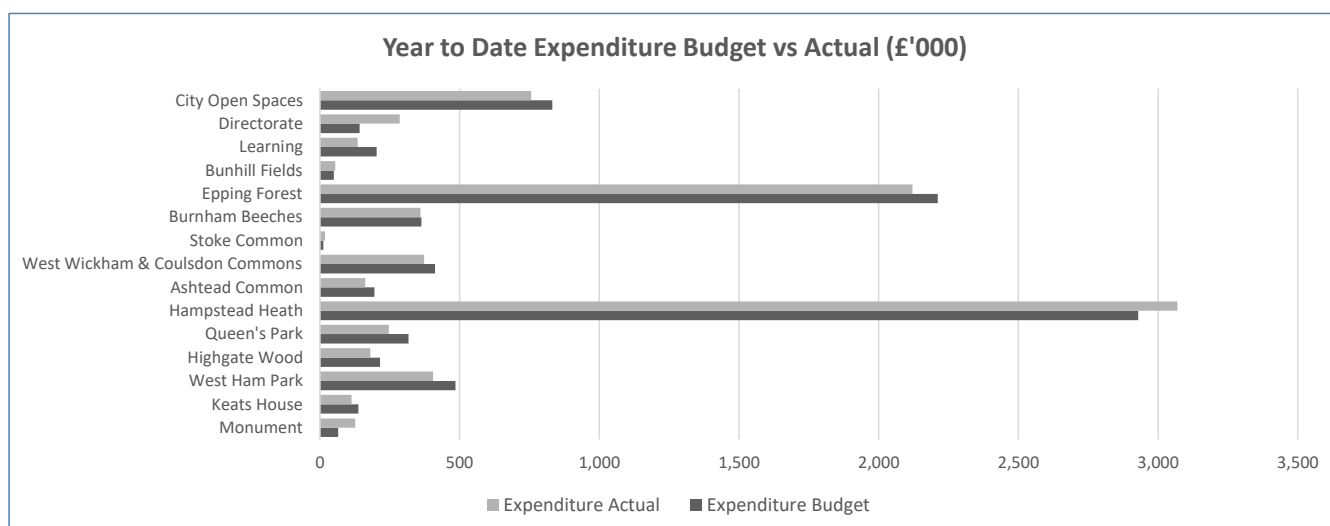


### Notes:

- Total year to date actual income as @ September (Period 6) = £5.356m
- Admissions income at Monument.
- Customer & Client Receipts relates to rental income and car parking at West Wickham & Coulsdon Commons. Excludes other car parking at Burnham Beeches separately identified.
- Other relates to donations, government grants, S106 contributions, transfer from reserves
- Fees & Charges relates to use of facilities and admissions at various Open Spaces but mainly at Epping Forest and Hampstead Heath.
- Sales & Services relates to various sports provided, Visitor Centre shop at Epping, and sales of leaflets, maps & books at Hampstead Heath.
- Tuition fees generated from the Learning Programme.

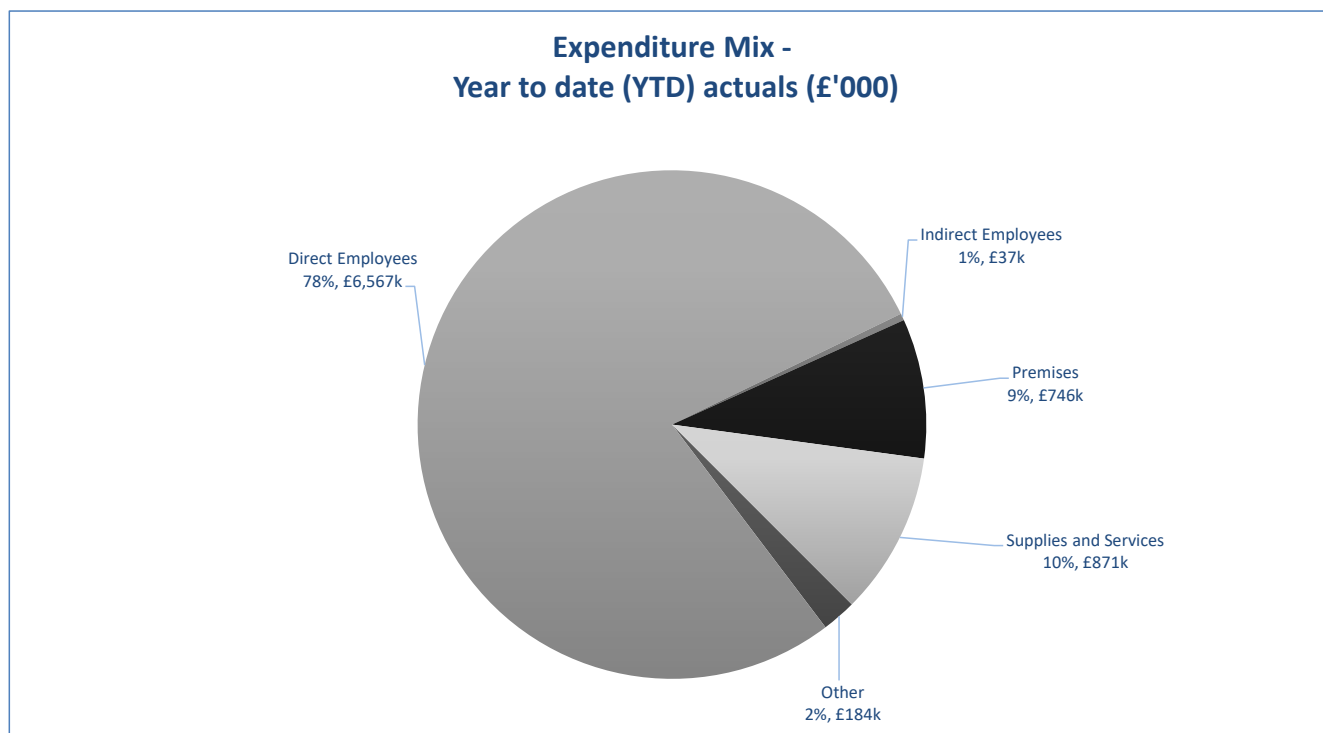
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### Natural Environment - Expenditure Performance 2022/23 - September (Period 6)



**Notes:**

- Hampstead Heath** - unfavourable variance of £139k relates to a number of areas including extra spend on utilities, equipment, consultant costs and the refuse & cash collection contracts.
- Epping Forest** - favourable variance of £90k mainly relates to savings in salary costs £137k due to vacancies and other savings on transport £17k & grounds maintenance £159k. These are partly offset by overspends in equipment & materials £70k, repairs & maintenance £92k and rates paid ahead of budget profile £48k.
- Directorate** - unfavourable variance of £144k to date is mainly relating to additional salary costs.



**Notes:**

- Total year to date actual expenditure as @ September (Period 6) = £8.405m
- Premises costs mainly relate to cleaning & refuse; electricity & gas; rates; repairs & maintenance; water etc.
- Supplies & Services costs mainly relates to equipment, furniture & materials; communication & computing; livestock; professional fees & services; uniforms etc.
- Other costs mainly relate to cleansing charges; contingency; third party contract payments, transport

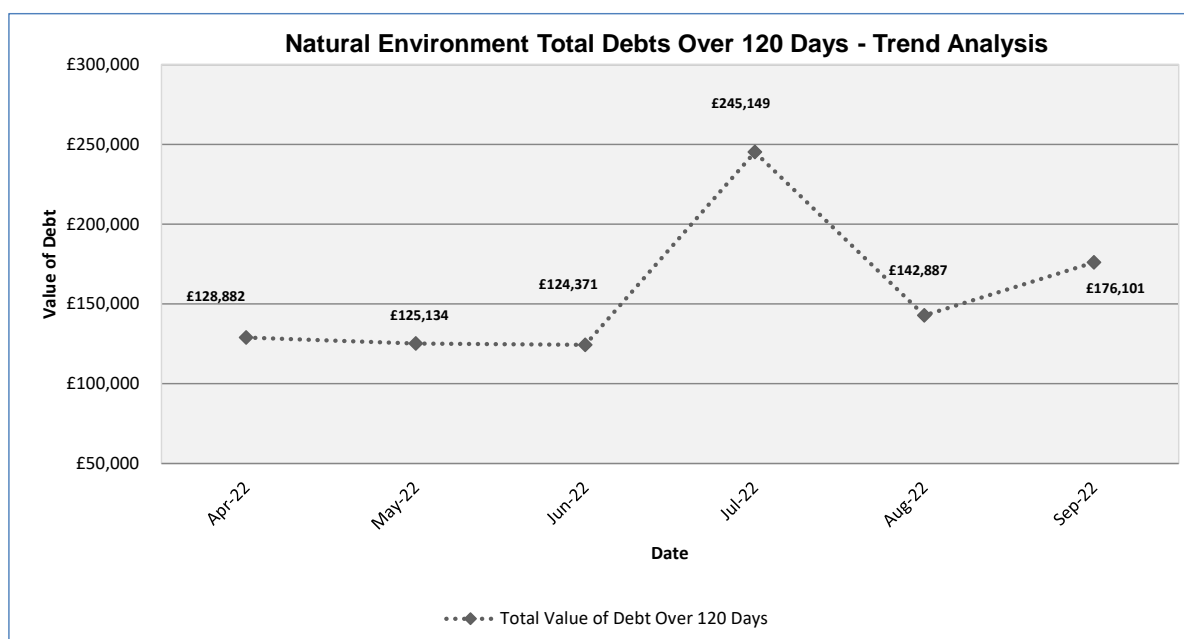
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**Natural Environment - Capital Projects - September (Period 6)**

Capital Projects by Division of Service	Total Estimated Cost of Project	Current Approved Budget	Prior Year Actual Spend	In Year Actual Expenditure	In Year Committed Expenditure	Current Approved Budget Unspent
	£'s	£'s	£'s	£'s	£'s	£'s
<b><u>Directorate</u></b>						
Finsbury Circus Reinstatement	8,312,456	751,580	591,332	23,685	16,517	120,047
Tower Hill Play Area Replacement Project	195,005	3,000	(23,685)	23,685	0	3,000
	<b>8,507,461</b>	<b>754,580</b>	<b>567,647</b>	<b>47,369</b>	<b>16,517</b>	<b>123,047</b>
<b><u>Epping Forest</u></b>						
Artificial Grass Pitch Provision at Wanstead Flats (Parklife)	6,500,000	70,000	35,426	6,000	1,000	27,574
Climate Action Strategy - Carbon Removals Year 1	1,618,319	504,905	101,272	8,886	30,751	363,996
Epping Forest - COVID-19 Path Restoration Project	250,000	0	0	0	0	0
Wanstead Park Ponds Project	1,150,000	122,000	59,536	6,000	0	56,464
Baldwins & Birch Hall Park Ponds	2,262,627	502,600	81,917	112,770	33,308	274,604
	<b>11,780,946</b>	<b>1,199,505</b>	<b>278,151</b>	<b>133,656</b>	<b>65,060</b>	<b>722,639</b>
<b><u>Hampstead Heath</u></b>						
East Heath Car Park Resurfacing	395,878	408,000	405,764	(9,388)	9,613	2,011
Hampstead Heath - Parliament Hill Athletics Track Resurfacing	2,000,000	111,000	0	0	0	111,000
Hampstead Heath Swimming Facilities - Safety, Access & Security Impr.	775,705	190,700	20,808	85,421	31,828	52,643
	<b>3,171,583</b>	<b>709,700</b>	<b>426,572</b>	<b>76,034</b>	<b>41,440</b>	<b>165,654</b>
<b><u>West Ham Park</u></b>						
West Ham Park Nursery	337,038	337,035	219,275	7,500	0	110,260
	<b>337,038</b>	<b>337,035</b>	<b>219,275</b>	<b>7,500</b>	<b>0</b>	<b>110,260</b>
<b>Natural Environment Total</b>	<b>23,797,028</b>	<b>3,000,820</b>	<b>1,491,645</b>	<b>264,559</b>	<b>123,016</b>	<b>1,121,601</b>

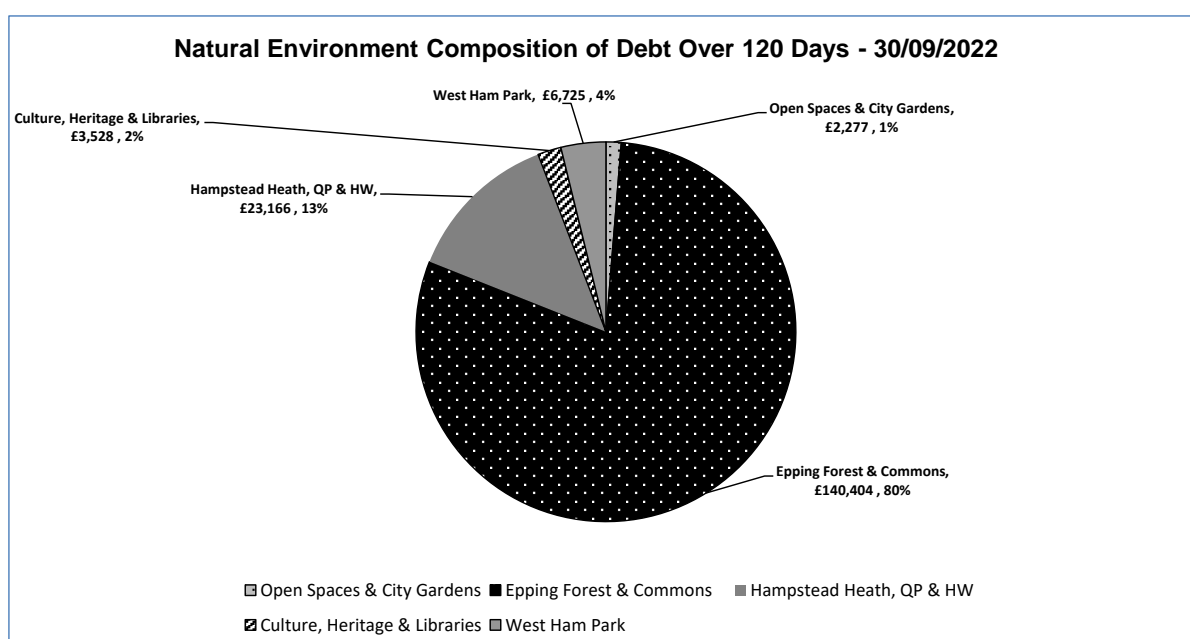
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**Natural Environment - Outstanding Invoiced Debts - September (Period 6)**



**Notes:**

1. September total debt over 120 days is £176,101 for the service, an increase of £33,214 from the August debt position. The majority of this debt relates to Epping Forest & Commons (£140,404 / 80%).
2. The spike in July 2022 relates to an invoice to Slough Borough Council for £264K re Section 106 transfer for Burnham Beeches NNR - strategic access management including Ranger post.



**Break down of Epping Forest debt £140,404**

1. £89,490 - Thames Water Utilities
2. £23,164 – Wayleave Rents (License Agreements)
3. £20,179 - Rent Receivables (Lease Agreements)
4. £7,451 - Numerous other small debtors

**Break down of Hampstead Heath debt £23,166**

1. £7,262 - National Grid Gas PLC
2. £4,437 - North Thames Gas (now settled)
3. £4,300 - The Showman's Guild of Great Britain - fairground license
4. £7,167 - Numerous other small debtors

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**Charity Funds (Restricted, Unrestricted and Endowments) - September (Period 6)**

	Opening Balance 2022/23	Income	Expenditure	Gains, (Losses) & Transfers	Closing Balance 2022/23
	£'s	£'s	£'s	£'s	£'s
<b><u>Epping Forest and Commons Committee</u></b>					
<b><u>Epping Forest</u></b>					
<b>Restricted Income Funds:</b>					
Campaign Donations	725				725
Countryside Stewardship Scheme	126,081				126,081
<b>Designated (Unrestricted Income Fund):</b>					
Tangible Fixed Assets (Land & Buildings, Infrastructure, Vehicle & Plant, and Equipment)	4,849,752				4,849,752
Heritage Assets	378,911				378,911
Epping Forest Fund Reserve (Capital Fund)	418,483				418,483
Ancient Trees Maintenance Fund	0	15,000			15,000
Sports Ground Deposit	4,153				4,153
Golf Course Machinery Fund	57,717				57,717
Knighton Wood Maintenance	5,801				5,801
Branching Out Project	42,423				42,423
Future Green Infrastructure fund	6,002				6,002
Cattle Purchase Fund (Grazing Account)	107,765				107,765
Wanstead Park/ Flats future Projects fund	100,000				100,000
South Lodge the Warren (Loughton Golf Course)	200,650				200,650
<b>Total Epping Forest</b>	<b>6,298,463</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>6,313,463</b>
<b><u>Burnham Beeches</u></b>					
<b>Restricted Income Funds:</b>					
Legacy Income - Pond Maintenance	60,014				60,014
Campaign Donations	1,553				1,553
<b>Unrestricted Income Funds:</b>					
Unrestricted Income Funds	831				831
<b>Designated (Unrestricted Income Fund):</b>					
Stoke Common	130,440				130,440
Capital Adjustment Account (Fixed Assets)	518,343				518,343
Infrastructure (Fixed Assets)	126,424				126,424
Furniture and Equipment (Fixed Assets)	165,045				165,045
Plant (Fixed Assets)	50,000				50,000
<b>Total Burnham Beeches</b>	<b>1,052,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,052,650</b>
<b><u>West Wickham &amp; Coulsdon Commons</u></b>					
<b>Restricted Income Funds:</b>					
Campaign Donations - Farthing Downs	2,394				2,394
<b>Unrestricted Income Funds:</b>					
General Funds	740				740
<b>Designated (Unrestricted Income Fund):</b>					
Capital Reserve Funds	571,742				571,742
<b>Total West Wickham &amp; Coulsdon Commons</b>	<b>574,876</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>574,876</b>
<b><u>Ashted Common</u></b>					
<b>Designated (Unrestricted Income Fund):</b>					
Ancient Trees Reserve	0	0	0	0	0
<b>Total Ashted Common</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Epping Forest and Commons Committee</b>	<b>7,925,989</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>7,940,989</b>

**Note:**

The various sub-totals shown within Appendix 6 should not give the impression that the individual funds held by each individual charity can be either consolidated or cross-utilised. It is key that individual charity funds are not viewed as available to be 'offset' against each other, bearing in mind the different objects held.

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**Charity Funds (Restricted, Unrestricted and Endowments) - September (Period 6)**

	Opening Balance 2022/23 £'s	Income £'s	Expenditure £'s	Gains, (Losses) & Transfers £'s	Closing Balance 2022/23 £'s
<b>Hampstead Heath, QP &amp; HW Committee</b>					
<b><u>Hampstead Heath (Charity Only)</u></b>					
<b>Restricted Income Funds:</b>					
Campaign Donations	7,352				7,352
Parliament Hill Outdoor Gym	2,233				2,233
<b>Unrestricted Income Funds:</b>					
General Funds	1,735				1,735
<b>Designated (Unrestricted Income Fund):</b>					
Tangible Fixed Assets (Buildings, Infrastructure & Equipment)	19,607,668				19,607,668
Capital Fund	3,331				3,331
<b>Total Hampstead Heath (Charity Only)</b>	<b>19,622,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,622,319</b>
<b><u>Hampstead Heath Trust Fund (inc. in consolidated accounts)</u></b>					
<b>Permanent Endowment</b>	33,768,864				33,768,864
<b>Expendable Endowment</b>	782,826				782,826
<b>Unrestricted Income Funds:</b>					
General Funds	566,888				566,888
<b>Total Hampstead Heath (Trust Fund)</b>	<b>35,118,578</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,118,578</b>
<b><u>Highgate Wood and Queen's Park</u></b>					
<b>Restricted Income Funds:</b>					
Campaign Donations - Sandpit & Playground Improvements	13,629				13,629
<b>Unrestricted Income Funds:</b>					
General Funds	173,496				173,496
<b>Designated (Unrestricted Income Fund):</b>					
Tangible Fixed Assets (Land, Buildings and Infrastructure)	136,547				136,547
<b>Total Highgate Wood and Queen's Park</b>	<b>323,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>323,672</b>
<b>Total Hampstead Heath, HW &amp; QP Committee</b>	<b>55,064,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,064,569</b>
<b><u>West Ham Park Committee</u></b>					
<b>Restricted Income Funds:</b>					
Campaign Donations - Playground Refurbishment Project	1,396				1,396
<b>Designated (Unrestricted Income Fund):</b>					
Tangible Fixed Assets (Equipment)	109,888				109,888
<b>Total West Ham Park</b>	<b>111,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,284</b>
<b>Total West Ham Park Committee</b>	<b>111,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,284</b>
<b><u>Culture, Heritage &amp; Libraries Committee (Keats House)</u></b>					
<b>Restricted Income Funds:</b>					
Heritage Assets - Keats Lover Letter & Watercolour	101,423				101,423
Grant Funding - Young Roots	2,121				2,121
<b>Unrestricted Income Funds:</b>					
General Funds	157,777				157,777
<b>Designated (Unrestricted Income Fund):</b>					
Tangible Fixed Assets (Plant & Equipment)	58,339				58,339
<b>Total Keats House</b>	<b>319,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,660</b>
<b>Total Culture, Heritage &amp; Libraries Committee (Keats House)</b>	<b>319,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,660</b>

**Note:**

The various sub-totals shown within Appendix 7 should not give the impression that the individual funds held by each individual charity can be either consolidated or cross-utilised. It is key that individual charity funds are not viewed as available to be 'offset' against each other, bearing in mind the different objects held.

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