



## **Epping Forest & Commons Committee (For Information Items)**

**Date:** THURSDAY, 26 JANUARY 2023  
**Time:** 11.00 am  
**Venue:** COMMITTEE ROOM - 2ND FLOOR WEST WING, GUILDHALL

### **Part 1 - Public Agenda**

4. **\*DIRECTOR'S REPORT**

Report of the Executive Director, Environment.

**For Information**  
(Pages 3 - 8)

5. **\*ASSISTANT DIRECTOR'S UPDATE (SEF 01/23)**

Report of the Executive Director Environment.

**For Information**  
(Pages 9 - 26)

6. **\*OPERATIONAL FINANCE PROGRESS REPORT (PERIOD 8 APRIL - NOVEMBER) 2022/23 - EPPING FOREST AND COMMONS**

Report of the Chamberlain.

**For Information**  
(Pages 27 - 54)

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<b>Committee(s):</b> Epping Forest and Commons Committee	<b>Date(s):</b> 26 <sup>th</sup> January 2023
<b>Subject:</b> Director's 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 information</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 December 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 the Natural Environment Charity Review Progress Report will be presented to the March Epping Forest Committee.

Members will recall that the review has four items, of which the strategic approach and matters on governance particularly any amendments to the Terms of Reference of this Committee will be the subject of consultation at a workshop in February 2023. Members will be advised of the date.

TOM Phase 2 is progressing to plan with the Corporate Services Committee planned for the 17<sup>th</sup> January 2023 and Members will be verbally advised of the outcome

The draft strategies have now been brought together in an overarching document which will be discussed at the February workshop.

### Key News from our Charities

## **Hampstead Heath**

Tree planting for the Queen's green canopy is taking place in Hampstead Heath with over 33 trees planted during January and March.

A recent survey of bat boxes on Hampstead Heath uncovered several bats with three species identified including Common and Soprano Pipistrelles and a Noctule.

Work is progressing with the implementation of capital projects including the refurbishment of the athletic track at Parliament Hill, the ponds infrastructure on the Heath and the playground at Queen's Park.

A number of events took place at Hampstead Heath during the autumn and festive period which included a Remembrance Day event, a Christmas fayre and the traditional Christmas and new year day swims at the ponds.

## **The Commons**

Contract teams have completed a range of tasks across The Commons during the period; CSS funded wood pasture and heathland restoration programmes at Burnham Beeches and haloing ancient trees at Ashtead Common. Contractors and Rangers have completed the high priority Tree Safety program for the Burnham Beeches and contractors have started work on a £15,000 tree safety program at West Wickham and Coulsdon Common (WWCC). Rangers using a specialist remote controlled machine safely restored optimum conditions for rare wildflowers and invertebrates on some of the steepest chalk grassland slopes on Kenley Common and Riddlesdown.

Volunteers have delivered 2679 hours of work in November and December, the equivalent of £ 26,790 using the Heritage Fund's matched funding calculator. Works have varied widely from completing the restoration of an old horse drawn timber lifter at Ashtead Common to scrub and heathland management on all sites and specialist survey roles. Working in partnership with the Geological Society of London, 20 volunteers over two weekends restored a geological trail at the base of the Riddlesdown quarry. This will enable visiting scientists, students, and engineers to better understand the structure of London's chalk. End of year volunteer Christmas thank you events were hosted by the City Corporation at each site.

With the support of a private donation two new Exmoor ponies were acquired in December and are now grazing Stoke Common along with our existing two ponies for the winter. Across the sites cattle have been TB tested and are now in winter quarters with our first calves due in Early January at West Wickham and Coulsdon Common. Following the launch of their donation scheme in December, Ashtead Common have already raised £1,611, including one donation of £1,500 while Burnham Beeches received a £3000 donation to help towards ancient tree management during the period.

The City Engineers Team completed delivery of the £17,000 Woodlands Road Bridge strengthening works at Ashtead Common. This will allow large vehicles, including fire engines, to access the Common more easily. A new water pipe has been installed to 13-Acre Bury on New Hill at WWCC enabling Sussex cattle to graze around 30ha of recently restored chalk grassland using the No Fence collars. Thames water have

made good progress with identifying a potential solution to the sewage overflow problems in Farnham Common and will be progressing a feasibility study. In the meantime, they are monitoring the impact of sewage on the Nile stream.

Following a question at the Epping Forest and Commons Committee in November 2022 on the lower-than-expected car park income at WWCC, the reduced income is forecast to be 50% lower than budgeted (predicted to be £29,000 this year with an income target of £58,000). The main issue appears to be that post covid not as many people are visiting the sites coupled with reduced income from Riddlesdown Common, where there is readily available free parking on the side roads which users have been using in preference to paying for onsite parking.

### **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.

### **Learning**

The learning programme has engaged over 28,000 participants at Epping Forest, Hampstead Heath and West Ham Park so far this year. We are on track to meet our engagement targets, and school numbers have returned to pre-pandemic levels.

The school programme reached students in some of London's most deprived boroughs, including Tower Hamlets, Newham, Hackney, Waltham Forest and Haringey. Students take part in a variety of nature-based activities which build fusion skills, confidence and wellbeing as well as supporting the National Curriculum. The programme includes bespoke SEND school provision.

Two young people will be joining the learning team for work experience programme as part of the City of London Academies Trust Pre-apprenticeship Academy. This programme provides an opportunity for pupils at risk of exclusion from school to get a fresh start and develop their fusion skills and resilience. The students will be placed at one of the team's play centres, supporting young children to learn through play.

Students from pupil referral units visited Epping Forest in December, with further visits at the Heath planned for January.

### **Operational Property review**

The Corporation is currently conducting a Corporate Property Review that is running alongside the Natural Environment Property Asset Review.

In order to progress with the Natural Environment Review the ownership of each asset needs to be established alongside any restrictive covenants or limitations on its use placed on the asset. This work is in progress and is supported by the Corporation Property Lawyer and this work will be made available to the Corporate Operational Property Review Group. With the completion of the baseline information a paper will be brought to this Committee to present the options for the future management of our assets. Please note two separate pieces of work are also in transit to better understand the treatment and management of the buffer lands and the lands classified as 'Pink Land'.

The nine Natural Environment Charities currently list 142 property assets. Once our baseline information gathering is complete each Charity will then have a complete register, including Title Deeds, registration numbers and history of any transfers or change of ownerships or restrictive covenants.

This base line information will be reported to this committee in midsummer 2023 as this information will inform the committee of what we can or cannot do in relation to each property in terms of income generation or alternate uses of the properties.

In addition, valuations of each property will be needed from City Surveyors to ensure that the assets are correctly shown in the annual accounts for each charity. Alongside the valuations, condition surveys on the prioritised properties can identify the refurbishment costs needed to bring properties back into use. Each property will be treated on a case -by -case basis and the best future use determined. For example, if a property is owned by the Corporation, they will have the right to sell for a capital receipt, subject to any restrictive covenants etc but officers will be able to present alternative uses if that is in the best interests of the charity.

## **Byelaws**

The Natural Environment Division have established a Byelaw Review Group to examine the byelaws for each of the open spaces. However, due to the pressures on staff and the timing of the TOM Phase 2 proposals, this work will progress at a slower pace. The Comptroller and City Solicitor produced some detailed proposals for Epping Forest, which was selected as a pilot project, last year. The proposals cover topical issues of general application, such as the use of drones and personal electric vehicles, as well as local matters that are specific to Epping.

There is also an opportunity to revoke byelaws that are no longer needed, and to update some of the historical language, whilst focussing on those changes that will have the biggest impact. These proposals are still being considered. The issues raised are complex, and may in some case be contentious, which is a reason for taking our time to complete this review. Any new byelaws (which create new criminal offences) must be necessary and proportionate and comply with the relevant statutory framework and the available guidance. Further reports will be brought back to committee in due course. We will also need to liaise with The Department for Levelling Up, Housing and Communities and carry out a period of public consultation

at the appropriate stages. It is hoped that the pilot project at Epping Forest can be progressed over the summer and autumn, followed by the other open spaces in order of priority.

## **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 commenced work in 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.

E: [sally.agass@cityoflondon.gov.uk](mailto:sally.agass@cityoflondon.gov.uk)



<b>Committee(s)</b>	<b>Dated:</b>
Epping Forest and Commons	26/01/2023
Epping Forest Consultative Group	01/03/2023
<b>Subject:</b> Epping Forest – Assistant Director’s Update (SEF 01/23)	<b>Public</b>
<b>Which outcomes in the City Corporation’s Corporate Plan does this proposal aim to impact directly?</b>	<b>2, 5, 11 &amp; 12</b>
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>No</b>
<b>If so, how much?</b>	<b>N/A</b>
<b>What is the source of Funding?</b>	<b>City’s Cash Local Risk if required</b>
<b>Has this Funding Source been agreed with the Chamberlain’s Department?</b>	<b>Y</b>
<b>Report of:</b> Juliemma McLoughlin, Executive Director Environment Department	<b>For Information</b>
<b>Report author:</b> Paul Thomson – Superintendent & Assistant Director of Epping Forest	

## Summary

The purpose of this report is to summarise Epping Forest’s activities between October and November 2022. Reflecting the Chairman’s guidance, the Assistant Directors report is being presented in a shorter format but retaining the essential information for Members, with a dashboard style to summarise key data and statistics. Further data streams will be added to subsequent reports.

Of particular note was an outbreak of Highly Pathogenic Avian Influenza (HPAI) H5N1 strain across five lakes in Epping Forest; a range of tree planting activities to provide a memorial to Queen Elizabeth II; alongside a planting at Giffords Wood to recognise the contribution of the late Lord Mayor Roger Gifford to the creation of Giffords Wood; and participation in the Lord Mayor’s Show with a float entitled the ‘Epping Forest – the Green Lungs of London’.

## Recommendation(s)

Members are asked to:

- Note the report

## Main Report

### Epping Forest Local Risk Financial Summary – Appendix 1

1. Appendix 1 contains graphical representation of financial data to the end of November 2022 (period 0823). These figures are Epping Local Risk only and do not include central risk elements such as City Surveyors projects.
2. The first table in appendix 1 gives actual expenditure to the end of November 2022 against whole year budget, subdivided by type and Department of Service (DOS), where CGC is Chingford Golf Club, CSS is Countryside Stewardship, WF is Wanstead Flats (football) W&W is Woodredon and Warlies and EF is all other expenditure/income at Epping Forest. This is further summarised graphically in Budget and Actuals by Type, across all these Departments of Service for this financial year.
3. Debt figures have been managed downward very significantly over the last twelve months, with longer debt periods being dominated by singular large accounts which are subject to particular focus at present and should be resolved before financial year end. Property debts are largely wayleaves and similar, administered through one system, while non-property are all other payable invoices raised by the Epping Forest office.
4. The overall financial summary at Appendix 1 shows very positive performance on income across the first 8 months, with car parking and some notable filming licences helping to exceed targets. Expenditure is depressed in some areas, particularly employees as a high number of vacancies are currently being experienced, as not all specialist roles can be effectively covered through the use of casual contracts. Plans are in place to prioritise expenditure to fleet and mechanical asset replacement and contracted works by year end.
5. All financial information shown in Appendix 2 is a subset of these Appendix 1 figures.

### Epping Forest Key data – Appendix 2

6. **Car Parking Income (table 1)** - with Phase 2 spaces coming onstream in November 2021, the 2022/23 income performance has continued to exceed the 2021/22 introductory year apart from November 22 (the first month with comparable numbers of paid spaces across both years)
7. **Licencing (table 2)** - Licencing continues to do well this financial year, particularly in Filming and Photography. This is an unpredictable income stream, but work continues to focus on growing this area where possible.

8. **Golf Income (table 3)** - With total income of £20,790.88 at Chingford Golf Course for November, play across 2022 continued to reflect a strong position compared to pre-pandemic levels.
9. **Energy Consumption (table 4)**- Further planned projects are being developed to increase efficiency include increased insulation and boiler replacement through central projects and local investment into battery storage for energy generated through existing solar panels at the Warren. Consumption is given in kWh to give proper comparison across years, avoiding fluctuations in unit cost.
10. **Waste Disposal (table 5)** - The 1.95% rise in Landfill Tax Disposal charges to £98.60 per tonne since April 2022 continues to be reflected in the rise in disposal charges, alongside fluctuations in fly tipping experienced. These disposal costs include our own waste generated as well as that collected from litter, fly tip clearance or speciality waste.
11. **Fly tips (table 6)** – General household waste continues to dominate the fly tips experienced across Epping Forest.
12. **Staff Vacancies (table 7)** - This pie chart shows FTE posts in current structure (not proposed structure post-TOM phase 2) filled either by permanent or fixed term contract, versus vacant. Posts filled with casual or temporary staff are shown as vacant. Vacancies have risen with the secondment of Geoff Sinclair, Operations Manager to Assistant Director of Commons.
13. **Volunteering (table 8)** – Although variable, volunteer hours continue to average at around 1,000 hours per month level.
14. **Current Lodge Occupancy** – at the end of November 2022 23 (62%) of the Forest 37 lodges were occupied, with 12 lodges awaiting CWP or Local investment. These figures do not include facilities at Field Studies Centre High Beach, or the Warren House.
15. **Visitor Centre Numbers (table 10)** - Visitor numbers mirrored previous year trends, with decreases as weather declined and daylight hours shrunk.
16. **Outstanding Tree Works** – Better-than-budgeted income for this financial year is being directed toward carrying out this backlog of works both in house and through contractors on a risk priority basis.
17. **Grazing (table 12)** - The first calf was born on 15<sup>th</sup> October and 30 in total have been born so far, 9 heifers (female) / 21 steers (male).
18. A group of cows grazing Furze ground have been given extended access to Loughton Golf Course using the GPS collars.
19. **Site of Special Scientific Interest (SSSI) (table 13)** - Natural England's current assessment places 30 of the Forest's 38 SSSI compartments in

‘Favourable’ or ‘Unfavourable Recovering’ condition.

20. **Quality Awards** - Green Flag and Green Heritage Site awards renewed 30<sup>th</sup> July 2022. Coveted Visit England ‘Blue Badge’ Visitor Attraction Quality Assurance Scheme (VAQAS) also renewed.
21. **Social Media** – Follower numbers on Facebook, Instagram and Twitter remain healthy and all show a small increase since last report.
22. Further tables planned for future reports include current status of cases proceeding through prosecution stages, detail of tenancies and wayleaves and football play statistics.

### **Additional Important Updates**

#### **Queens Green Canopy**

23. In May 2022, Epping Forest was designated as one of 70 ancient woodlands forming part of the Queens Green Canopy to mark Queen Elizabeth II’s Platinum Jubilee. Following her passing in September, His Majesty the King agreed to extend the scheme to allow people to plant trees in her memory. A range of tree planting activities have been undertaken including an oak tree for Epping Green planted by deputy Lord Lieutenant of Essex Hugh Pegrum and a new memorial of 70 white birch at Wanstead Flats mirroring the earlier Coronation Grove planted in 1953. There was also a planting in October at Giffords Wood to recognise the contribution of the late Lord Mayor Roger Gifford to the creation of Giffords wood and participation in the Lord Mayor’s Show with a float entitled the ‘Epping Forest – the Green Lungs of London’.

#### **Planning Matters – October/November**

24. Comments were made by the Conservators to the following planning applications:
  - EFDC225722 – Loughton Library. The Conservators were supportive of the retention of the public facility. However, the Local Plan had suggested 20 dwellings capacity for the site and the application was for 38. The site is very near the SAC and the proposed has no private amenity space.
  - EFDC246122 – Mossfield Nursery Abridge. 5 dwellings. Comments made questioning number of visits, did not address SAC in any part of application.
  - EFDC242222 – 86 Westbury Way, Buckhurst Hill, IG9 5PW. 6 x dwellings within 200m of SAC. No HRA provided, which is counter to EFDCs proposed Local Plan conditions.
  - No objections made in LBWF or LBR during this period.

#### **Major Incidents**

25. Sadly, following notification by DEFRA in Autumn 2021 of Higher Risk mapping for Avian Influenza across waterbodies in the south of Epping Forest, unusual behaviour amongst individual wildfowl, sometimes followed by death, was noted across five lakes in the Forest including Connaught Water; Eagle Pond; Hollow Ponds starting in late September 2022. Between 15

October 2022 and 5 January 2023, 67 wildfowl carcasses have been collected by Epping Forest staff for specialist-controlled waste disposal.

**Appendices**

Appendix 1 – Epping Forest Local Risk Financial Summary

Appendix 2 – Epping Forest Key Data

Appendix 3 – Epping Forest Project Status

**Paul Thomson**

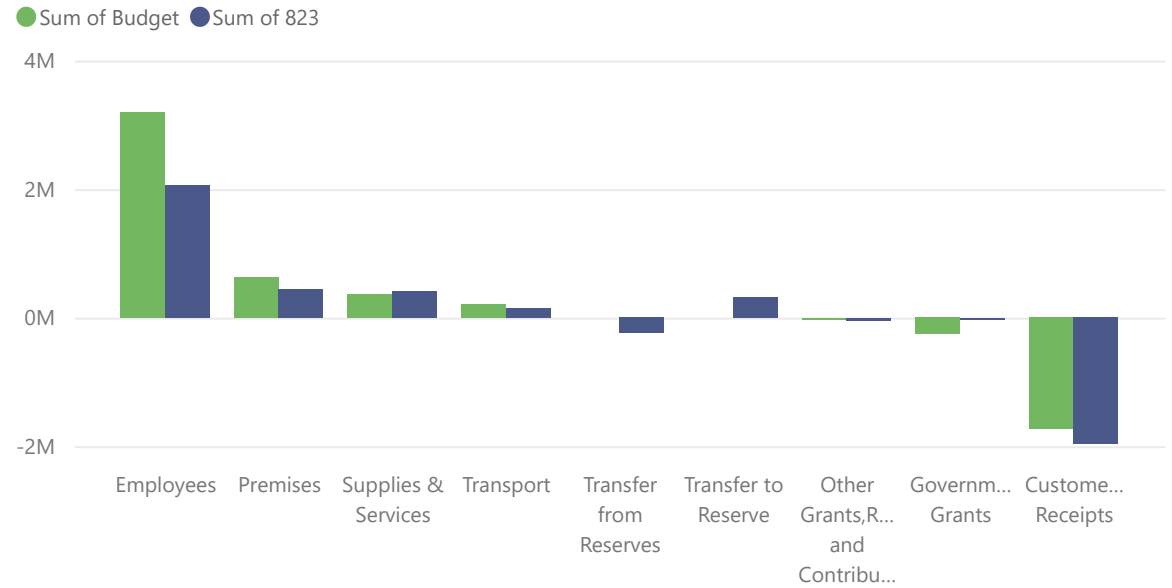
T: 0208 532 1010

E: [paul.thomson@cityoflondon.gov.uk](mailto:paul.thomson@cityoflondon.gov.uk)

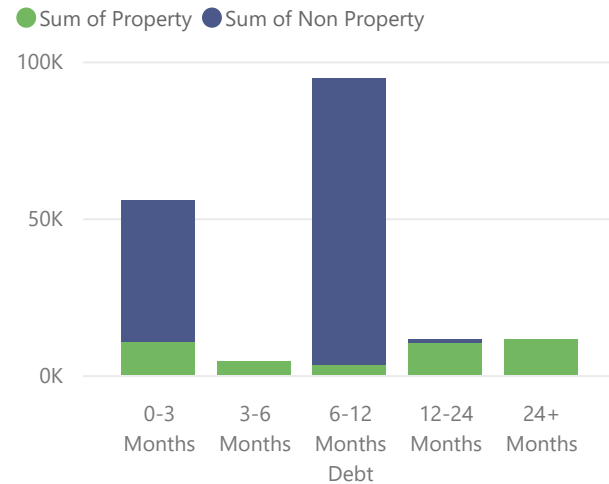
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Exp/Inc	P&L Header	DOS	Sum of Budget	Sum of 823
Expenditure	Transport	CGC	7,000	6,511.00
Expenditure	Transport	EF	193,000	135,449.00
Expenditure	Transport	WF	7,000	5,623.00
Expenditure	Transfer to Reserve	EF	0	317,500.00
Income	Transfer from Reserves	CSS	0	-126,081.00
Income	Transfer from Reserves	EF	0	-107,765.00
Expenditure	Supplies & Services	CGC	43,000	87,891.00
Expenditure	Supplies & Services	EF	317,000	311,979.00
Expenditure	Supplies & Services	W&W	0	1,501.00
Expenditure	Supplies & Services	WF	9,000	5,211.00
Expenditure	Premises	CGC	26,000	13,112.00
Expenditure	Premises	CSS	173,000	84,938.00
Expenditure	Premises	EF	408,000	332,658.00
Expenditure	Premises	W&W	3,000	6,121.00
Expenditure	Premises	WF	26,000	12,768.00
Income	Other Grants,Reimbursements and Contributions	EF	-3,000	-43,043.00
Income	Government Grants	CSS	-173,000	-1,684.00
Income	Government Grants	EF	-72,000	-4,625.00
Income	Government Grants	W&W	-12,000	0.00
Income	Government Grants	WF	0	-60.00
Expenditure	Employees	CGC	197,000	107,243.00
Expenditure	Employees	EF	2,778,000	1,783,766.00
Expenditure	Employees	W&W	54,000	34,965.00
Expenditure	Employees	WF	166,000	133,133.00
Income	Customer,Client Receipts	CGC	-348,000	-384,997.00
Income	Customer,Client Receipts	EF	-1,224,000	-1,518,325.00
Income	Customer,Client Receipts	W&W	-69,000	-37,561.00
Income	Customer,Client Receipts	WF	-90,000	-24,792.00
<b>Total</b>			<b>2,416,000</b>	<b>1,131,436.00</b>

### Budget and Actuals by type



### Debt



#### Expenditure

4,407,000 Sum of Budget  
 3,380,369.00 Sum of 823  
 76.70% Actual by Budget

#### Income

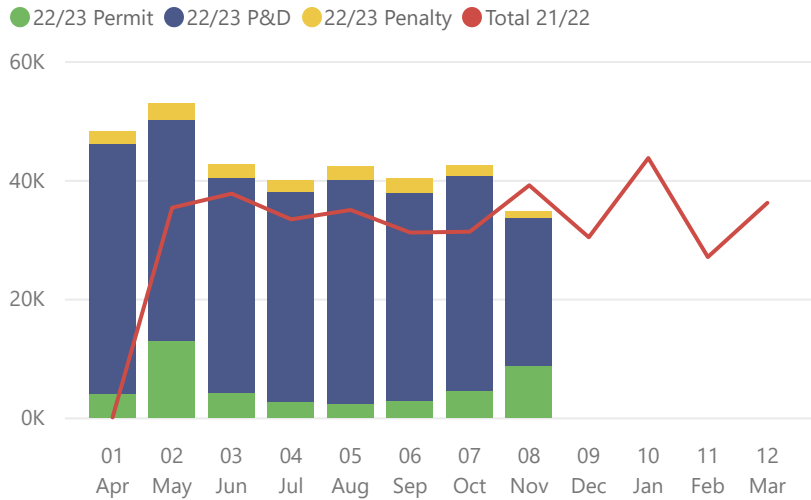
-1,991,000 Sum of Budget  
 -2,248,933.00 Sum of 823  
 112.95% Actual by Budget

Epping Forest performance against budget to end Nov 2022 (period 0823, 67% of FY)

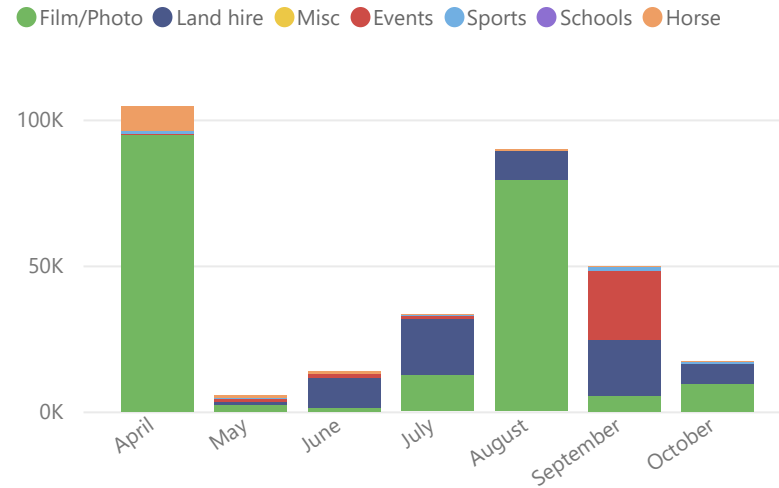
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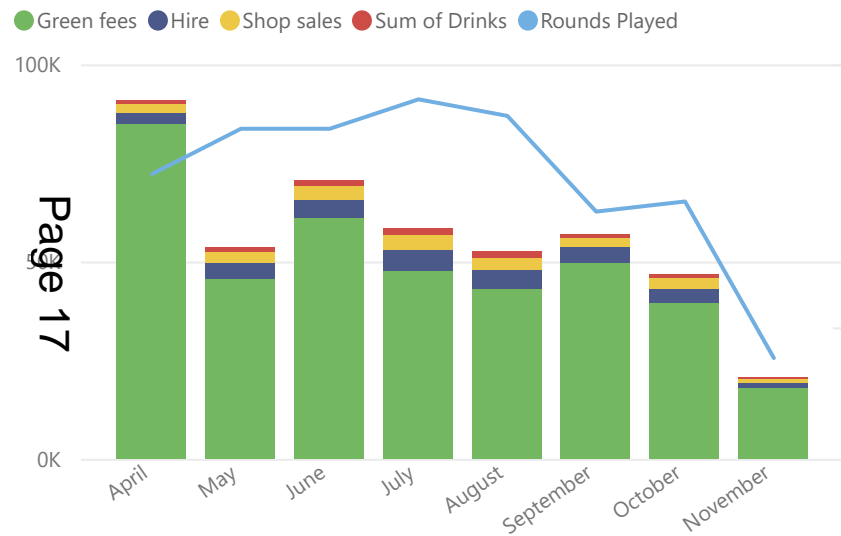
### 1. Car Parking Income



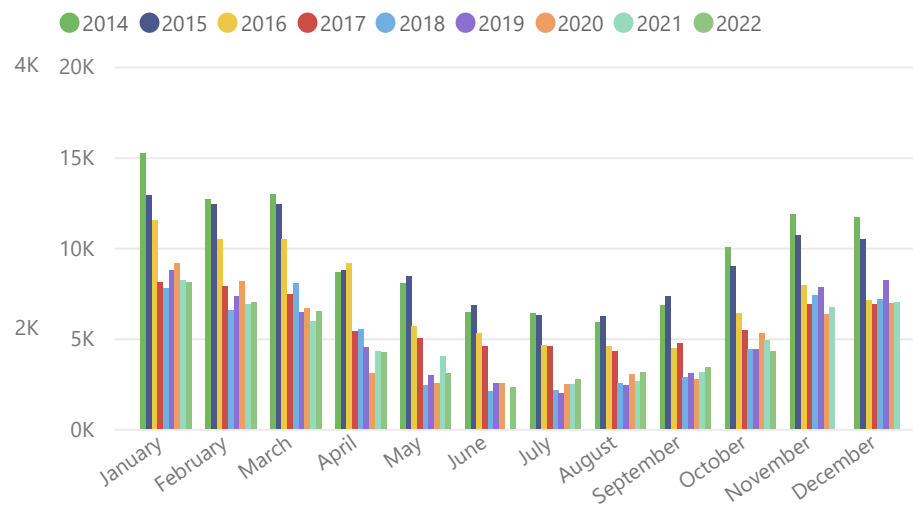
### 2. Licensing Income 2022/23



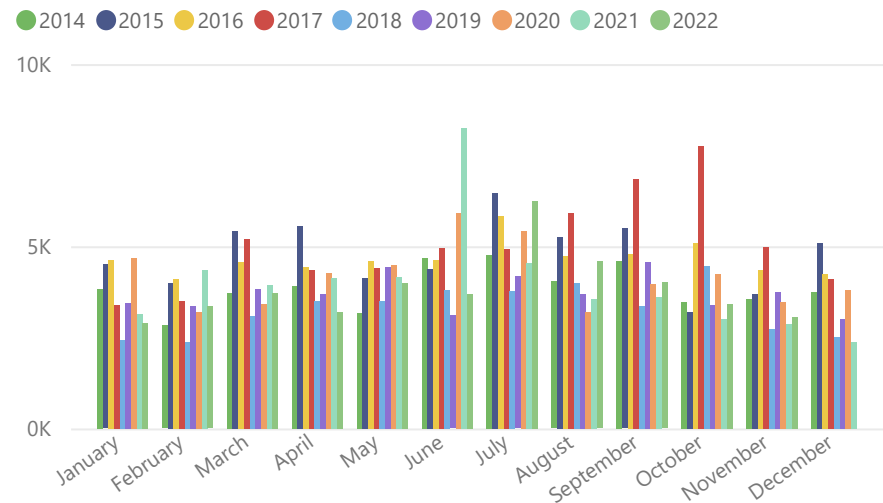
### 3. Golf Income



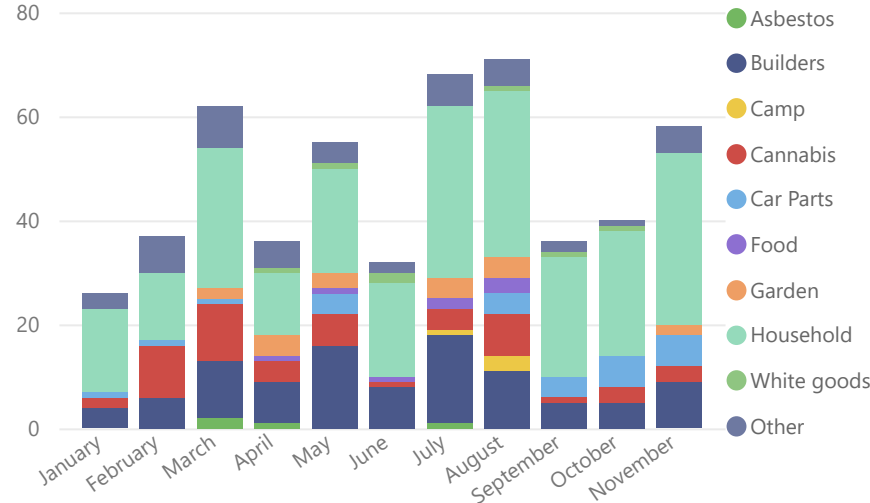
### 4. Energy Consumption at the Warren kWh



### 5. Waste Disposal Costs by Month



### 6. Number of Fly Tips 2022



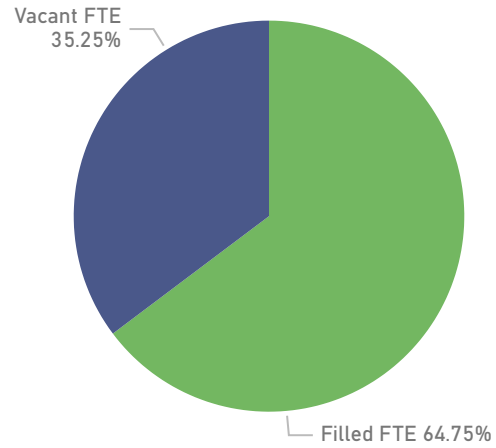
### Tenancies and Wayleaves



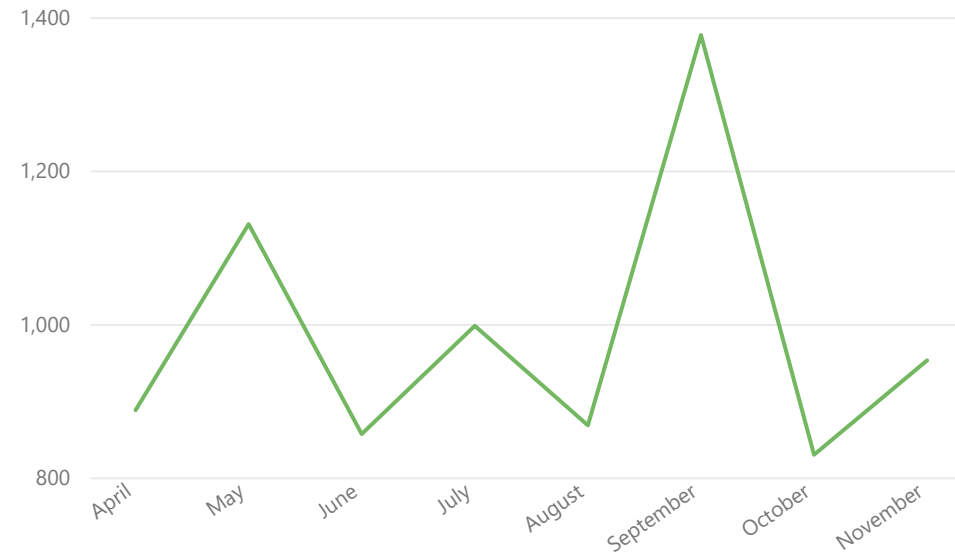
### Football income



### 7. Current Staff Vacancies



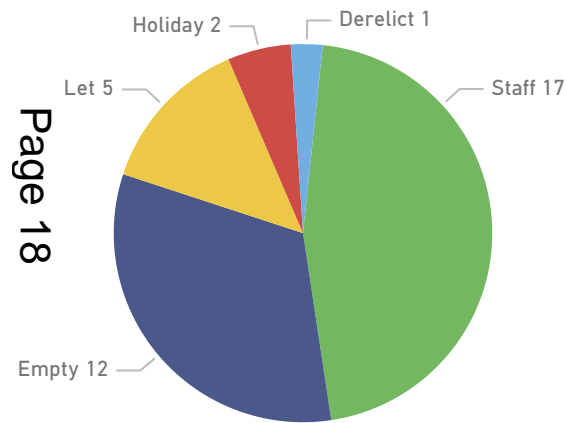
### 8. Volunteer Hours



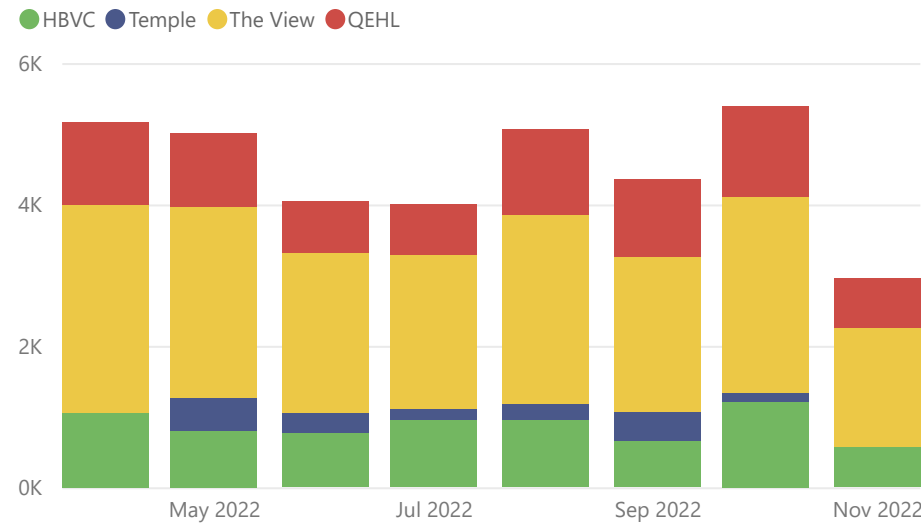
### Prosecutions



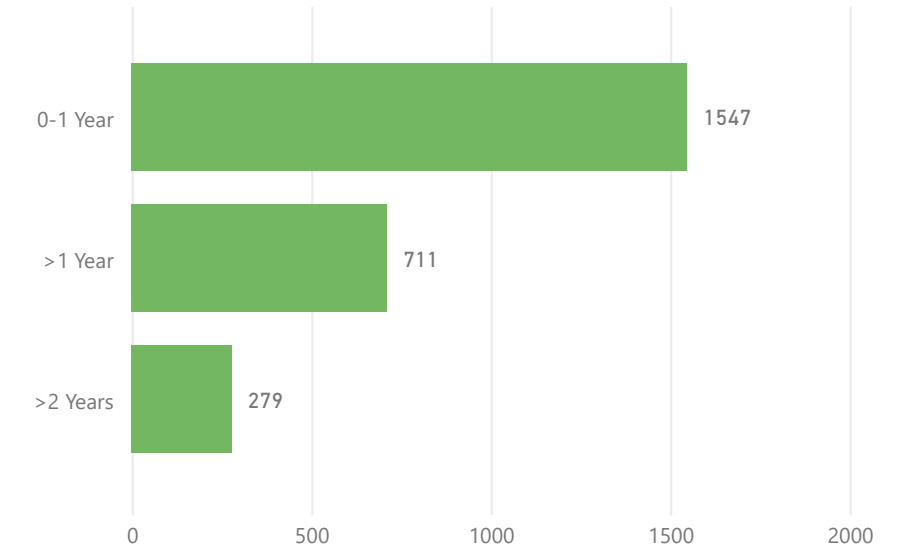
### 9. Current Lodge Occupancy



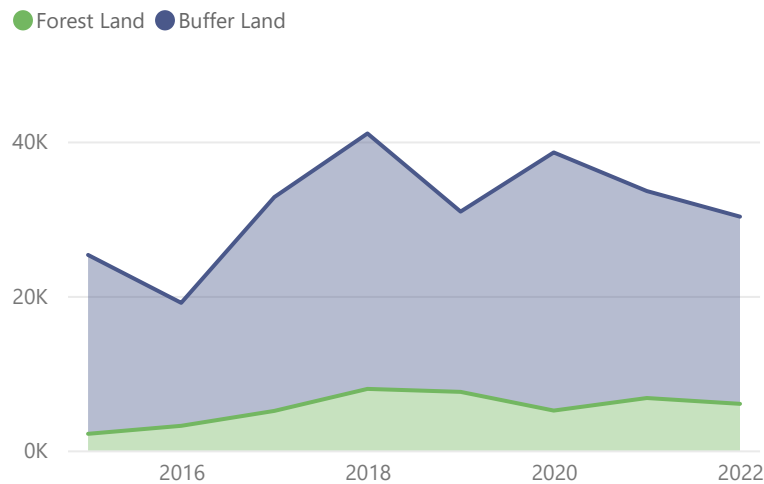
### 10. Building Visitor Numbers



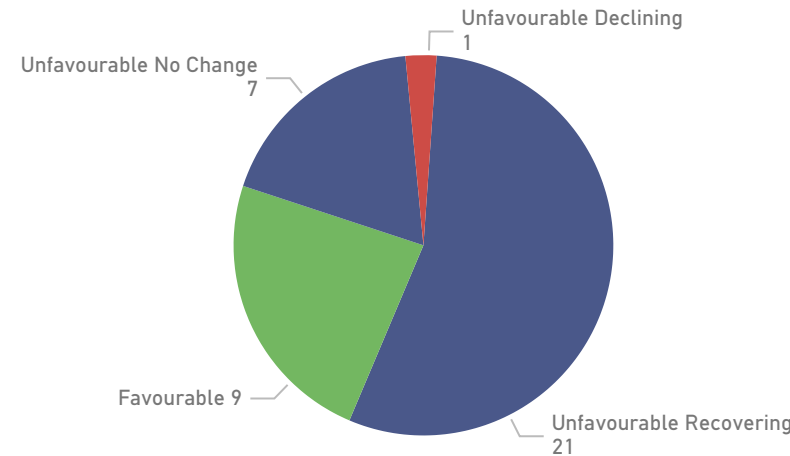
### 11. Outstanding Tree Works



### 12. Grazing Days by Year



### 13. NE SSSI Condition



VAQAS  
Renewed

Facebook  
4624

Green Heritage  
Renewed

Instagram  
3623

Green Flag  
Renewed

Twitter  
9701

### Appendix 3 – Strategic Priorities

Strategic priorities	RAG Status	Major Projects	Project Lead	Projected Completion	Update 31.12.22
2, 3, 4, 5		Parklife project, Wanstead Flats	Head of Visitor Services	2027	Revising constructions costs and seeking pre-application advice. Project under review with Football Foundation and has been supported at Category 3 under the 2022 CoL Capital Review. Looking for additional funding partners to meet the full project cost.
2, 4, 5		Delivery of Forest#1 awarded 2020  10-year Countryside Stewardship applications, tendering, delivery and options monitoring and review of new Environmental Land Management (ELM) system	Assistant Director/Stewardship Officer	2030	Drought and expanded Hazardous Tree Programme is delaying Wood pasture restoration works.
2, 4, 5		Applications for Forest#2; Buffer Land & Wanstead Park in late 2023	Assistant Director/Stewardship Officer	2033	Buffer Land and Wanstead Park applications will be delayed until late 2023, due to extension of CSS.

		10-year Countryside Stewardship applications, tendering, delivery and options monitoring and review of new Environmental Land Management (ELM) system			Loss of key staff and competing challenges of Climate Action Strategy are impacting on progress.
4		Application for World Heritage Status (initial plans)	Head of Visitor Services	2029	On hold, pending assessment report to Committee.
1, 2, 3, 4, 5		Application for National Nature Reserve Declaration with Natural England	Assistant Director	2023	Loss of key staff impacting on scoping negotiations
1, 2, 3, 4, 5		Wanstead Park Project - High Risk Reservoirs	Assistant Director – Policy & Projects/Senior Building Control Officer	2024	Gateway 4 Proposal for Committee consideration in January 2023.
1, 2, 3, 4, 5		Wanstead Park – Heritage at Risk Register	Assistant Director	No target date	HARR Review meeting undertaken with Historic England in December 2022.
1,2,3, 4, 5		Wanstead Park - The Grotto			Landing stage restoration to be combined with parallel test pits to ascertain depth and potential movement in building foundations.
-		<del>Wanstead Park – Landing Stage Part 1</del>	-	-	
		Wanstead Park - Landing Stage Part 2			

1, 2, 3, 4, 5		Wanstead Park Water Bodies Abstraction Relicensing SUDS project – Mayor of London-funded Resilience Fund project Catchment management projects	Head of Operations	2022 2022 2025	Abstraction now licenced to 2027.  SUDS proposals complete with option to seek further Resilience Fund support.
1, 2, 3, 4, 5		Wanstead Park – Flood Management Environment Agency Scheme to stop flooding by River Roding.	Assistant Director	2028	Project costs being reviewed, Planning application delayed 2 years EF&CC report for January 2023.
5		Charity Review	Director & Charity Adviser	2024	
1, 5		Café build and operate tenders	Head of Visitor Services	2023	On hold due to review of Wanstead & Leyton Flats potential projects
4, 5		Warren House Feasibility study	Business Manager	2025	New cost and income figures produced for January 2023.
5		Lodge refurbishment – 1 and 2 Jubilee Retreat	Business Manager	2022	Delayed by review of lodge management
5		Lodge refurbishment – Caddy House Flat	Business Manager	2022	Delayed by review of lodge management
4		Statutory Large Raised Reservoir project – Baldwins Pond	Principle Engineer/Head of Operations	2023	In direct negotiations with designer/contractor after two failed tender exercises. Full planning permission required, but without HRA & EIA requirements.
1, 2, 4, 5		SAC Mitigation Strategy	Assistant Director/Land Agent	2025	Meeting in December 2022 to press remaining LPAs to complete signing of strategy. Interim CIL contributions are being collected.

2		<p>Wetlands and Streams Habitat Management Strategy, This will address bog and pond conservation, drainage, water abstraction, water quality and the overall priorities for individual site management.</p>	<p>Head of Operations / Head of Conservation</p>	<p>2023</p>
1, 2, 3, 5		<p>Forest Sustainable Transport Strategy Project This will be developed with competent authorities. It will guide responses to proposed highway works and explore ways to offer visitors access to the Forest using public transport or other sustainable options thus protecting the Forest and its visitors from the adverse impacts of vehicle transport and pollution.</p>	<p>Assistant Director/ Head of Visitor Services /external competent Authorities, ECC Highways, TfL, Natural England, consultants</p>	<p>On hold due to loss of project leads.</p>

2, 5		Climate Action Strategy City Corporation wide, which will involve the early development of a six-year Carbon Action Plan for the Buffer Lands and the management of the wetlands, soils and pollarded areas of the Forest.	Head of Conservation	2027 and ongoing thereafter	Review in January 2023.
1,2,3,5		Clays Lane tender	Senior Principal Surveyor/Land Agent	2022	Bids currently subject to due diligence checks.
1, 5		<del>Queens Green Canopy/Memorial Grove Projects</del> Path Repair Project	<del>Head of Operations</del>	2022	<del>COMPLETED</del> Gateway 2 approved. Gateway progressing.
1, 5		Great Gregories Pollution Control Roofing Project	Landscapes Officer	2024	Gateway progressing with Planning consent being sought.
1,5		Rangers Road sewer	Business Manager / Land Agent	2023	Costs and lead times under review, to be completed as funds allow.

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<b>Appendix Updated 10.01.23</b>	
<b>NATURAL ENVIRONMENT - EPPING FOREST FORWARD AGENDA PLAN January - November 2023</b>	
<b>January EF&amp;CC</b>	
Director's Update	S Agass
Natural Department Business Plan - Six month Performance Update	J Hill
Epping Forest and Commons Committee 2023 Dates	B Stringman
Risk Management Update	J Hill
Licences, Sports, Wayleaves and Produce Fees and Charges	J Eggleston
Tenancy tender Arrangements	T Vetta
Grant of Easement	T Vetta
Wanstead Park - Shonks Mill Flood Alleviation	P Thomson
Wanstead Park Ponds Project - Gateway 4	T Munday
Draft Ashtead Common Trustees Annual Report and Financial Statements for the Year Ended 31 March 2022	Chamberlain
Draft Burnham Beeches and Stoke Common Trustees Annual Report and Financial Statements for the Year Ended 31 March 2022	Chamberlain
Draft Epping Forest Trustees Annual Report and Financial Statements for the Year Ended 31 March 2022	Chamberlain
Draft West Wickham Common and Spring Park Wood, Coulsdon and Other Commons Trustees and Annual Report and Financial Statements for the year Ended 31 March 2022	Chamberlain
<b>March EFCG</b>	
Director's Update	S Agass
Loughton Golf Course Tenancy	T Vetta
Sustainable Visitor Management Plan	J Eggleston
EFCG Terms of Reference	J Hurst
<b>March EF&amp;CC</b>	
Director's Update	S Agass
Loughton Golf Course Tenancy	T Vetta
Sustainable Visitor Management Plan	J Eggleston
EFCG Terms of Reference	J Hurst
<b>May EF&amp;CC</b>	
Directors Update	S Agass
Risk Management Update Report	J Hill
Business Plan Progress Report (Year-End 2022-23)	J Hill
Cyclical Works Programme Bid (TBC)	City Surveyor
<b>June EF&amp;CC</b>	
<b>June EFCG</b>	
Directors Update	S Agass
<b>July EF&amp;CC</b>	
Directors Update	S Agass
Risk Management Update	J Hill
<b>September EF&amp;CC</b>	
Directors Update	S Agass
Epping Forest Annual Review	J Eggleston
Risk Management Update	J Hill
<b>October EFCG</b>	
Directors Update	S Agass
Epping Forest Annual Review	J Eggleston
<b>November EF&amp;CC</b>	
Directors Update	S Agass
Business Plan Progress Update (Mid-Year 2023/24)	J Hill

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<b>Committee(s):</b> Epping Forest & Commons Committee	<b>Dated:</b> 26/01/2023
<b>Subject:</b> Operational Finance Progress Report (Period 8 April - November) 2022/23 – Epping Forest and Commons	<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>	<b>No</b>
<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 8 (April - November) 2022/23 for the Epping Forest and Commons Committee 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 divisions of service 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 Epping Forest and Commons which sit within her Natural Environment Division.

## Recommendation

Members are asked to:

- Note the content of this report and its appendices.

## Main Report

### Background

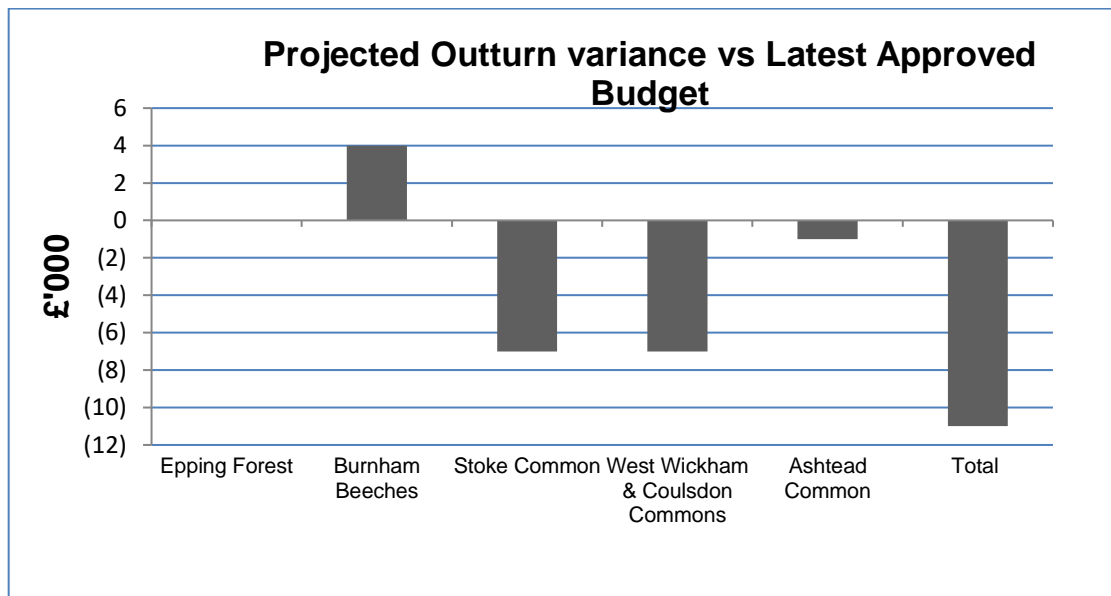
1. In order to improve financial reporting to Committee, a set of various financial appendices and commentary have been produced to enable greater clarity of revenue budgets and other financial information needed to allow greater scrutiny of the financial performance of the various divisions of services within the Natural Environment Division that report to Epping Forest and Commons Committee, to

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

- 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

- The services that fall within the remit of Epping Forest and Commons Committee have an overall net local risk expenditure revenue budget of £3.823m. The current forecast outturn for 2022/23 as @ period 8 (November) is £3.834m, a forecast year end overspend of £11k currently. This is an improvement of £28k on the previous reported overspend position of £39k as @ period 6 (September).
- This forecast overspend is part of a wider overspend projected for other services within the Natural Environment Division of £39k. Overall the Executive Director Environment is forecasting a total net overspend for the Environment Department of £50k for 2022/23 (previously £176k as @ period 6 September) when adjusting for other Service Committees within her remit.
- In the table below, the forecast outturn budget performance by each Epping Forest and Commons individual division of service is listed. Appendix 1 sets out a more detailed financial analysis of each individual division of service reporting to Epping Forest and Commons Committee, including reasons for significant budget variations.



**Notes:**

- Zero is the baseline latest approved budget for each Division of Service.
- Graph shows projected outturn position against the latest approved budget.
- A variance above the baseline is favourable i.e. either additional income or reduced expenditure.
- A variance below the baseline is unfavourable i.e. additional expenditure or reduced income.
- Forecast outturn is £3.834m, representing a projected overspend of £11k against the latest approved budget of £3.823m.

6. The overall local risk forecast position is currently extremely close to budget, with only a minimal £11k (0.29%) overspend variance forecast at year end against the approved budget. Though there are variations within these net figures, they offset each other overall and are close to matching the overall budget. Details of all the offsetting variations can be seen within Appendices 6-10.
7. The main outturn variances projected are at West Wickham and Coulsdon Commons where additional transport costs of £71k due to the purchase of 3 vehicles prior to the ULEZ expansion and increased fuel and repair costs, plus unidentified contingency savings required as part of the TOM 12% savings exercise £33k. These are offset by salary vacancies £133k due to vacant posts.
8. Other main variances forecast relate to Burnham Beeches for additional transport costs £91k due to the purchase of a replacement vehicle required prior to ULEZ expansion not previously planned and extra fuel and vehicle repair costs, plus unidentified contingency savings required as part of the TOM 12% savings exercise £39k, additional premises costs £35k and supplies & services costs £41k for materials and equipment, which enabled additional projects to proceed. These additional costs are fully offset by forecast additional income relating mostly to filming income £142k and S106 payments in advance £53k, plus salary underspends £23k.
9. Finally outturn variances for Epping Forest relate to salary underspends from vacancies £106k, additional income from golf green fees £87k and extra licence fees £204k. These are fully offset by a host of net overspends on premises £66k (mainly lodge improvements), supplies & services £157k and transport £76k related expenditure. Additionally, we have extra income that relates an insurance claim settlement at Loughton Golf Course £317k and further monies to complete specific work relating to the cattle grazing contract £108k and Countryside Stewardship Scheme £126k, these will be offset by transfers to reserves at year end for use in the following years for any unspent balance.

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

10. 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.
11. Appendix 2 highlights that Epping Forest and Commons have received actual income to date of £2.941m against a budget to date of £1.517m, a favourable variance of £1.424m.
12. The main income variances to date relate to Epping Forest where we have a favourable position to date £0.920m mainly due to an insurance claim settlement @ Loughton Golf Course circa £317k that will need to be transferred to the existing South Lodge the Warren designated reserve; transfers to revenue from designated & restricted reserves to complete specific work relating 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; higher than expected income from golf green fees £121k; and additional licensing income £167k.

13. Other favourable income variances to date are at Burnham Beeches £472k, mainly from additional film income £158k and upfront S106 income contributions from Slough Borough Council to pay for 5-year staffing costs in advance £296k. The amount of this relating to future years staffing costs will be transferred to reserves at year end and drawdown each year as required.
14. Appendix 3 highlights that Epping Forest and Commons have incurred actual expenditure to date of £4.659m against a budget to date of £4.257m, an unfavourable variance of £0.402m to date.
15. The main expenditure variances to date relate to Epping Forest where we have an unfavourable position to date of £0.421m mainly due to overspends in equipment & materials £161k, additional repairs & maintenance work for the lodges £103k, rates paid ahead of budget profile £38k and transfer to reserves £317k for the Loughton Golf Club insurance claim settlement. This is partly offset by underspends to date on grounds maintenance costs £107k and salary savings due to staff vacancies £78k.
16. 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.
17. To enable further detailed consideration of the service areas relating specifically to Epping Forest & Commons Committee, Appendices 6-10 detail the individual division of service local risk and central risk monitoring reports for period 8.

## **Capital Projects**

18. Table 1 below 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 £1.319m, £0.462m has been spent or committed to date, leaving a remaining budget of £0.857m to progress the various projects to the next project gateway or release of further capital funds.

**Table 1 – Live Capital Projects**

Capital Projects - Epping Forest & Commons	Total Estimated Cost of Project £'s	Current Approved Budget £'s	Prior Year Actual Spend £'s	In Year Actual Expenditure £'s	In Year Committed Expenditure £'s	Current Approved Budget Unspent £'s
Artificial Grass Pitches Wanstead Flats	6,500,000	70,000	35,426	6,000	0	28,574
Climate Action Strategy - Carbon Removal	1,618,319	504,905	101,272	11,046	18,512	374,075
Epping Forest Path Restoration Project	250,000	0	0	0	0	0
Wanstead Park Ponds Project	1,150,000	241,000	59,536	1,900	0	179,565
Baldwins & Birch Hall Park Ponds	2,262,627	502,600	81,917	114,708	31,383	274,591
<b>Total</b>	<b>11,780,946</b>	<b>1,318,505</b>	<b>278,151</b>	<b>133,654</b>	<b>49,896</b>	<b>856,805</b>

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 was 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 was 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 Table 1 above 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 Table 1 were given approval by RASC to progress, with the following caveat:

- **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 City's Cash for essential health and safety capital schemes.

## Outstanding Invoiced Debts

24. At the end of November 2022, total outstanding invoiced debt for Epping Forest and Commons was £193,865 out of a total debt for Natural Environment Division (including City Gardens) of £274,680. Of this Epping Forest and Commons debt only, £138,302 (71%) was over 120 days+, £32,335 (17%) was between 60-120 days and £23,228 (12%) was under 60 days.
25. Appendix 4 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 top graph shows the time trend of the level of 120 day+ debt outstanding over the previous 6-month period.
26. The lower graph analyses the split of this debt across the various Epping Forest and Commons divisions of service. The majority of the £138,302 outstanding 120 day+ debt balance relates to Epping Forest (£128,564 / 93%). The overall debt is made up of £89,490 Thames Water utilities; £23,164 wayleave rents; £20,179 rent receivables; and £5,469 numerous other small debtors.
27. 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 suitable Open Spaces and City Gardens Committee in 2023.

## Charity Funds (Restricted, Unrestricted and Endowments)

28. Appendix 5 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 8 (April-November 2022).
29. There was one notable movement since the previous report in period 6 and this relates to a capital receipt of £286,652 which was credited to the Epping Forest Fund Reserve (Capital Fund). This has increased the balance held to £705,135.
30. 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:
  - **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

31. 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	992
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>

32. 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**

33. 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.
  
34. 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 complete its HMRC registration, which has now been confirmed by HMRC. Everything is now in place with Just Giving, so we are currently in the process of awaiting the first payments to be received into the bank account to be able to start processing Gift Aid through our systems.

## **Appendices**

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

Appendix 2 - Income Performance 2022/23 as @ November (period 8)

Appendix 3 - Expenditure Performance 2022/23 as @ November (period 8)

Appendix 4 - Outstanding Invoiced Debt 120 Days as @ November (period 8)

Appendix 5 – Charity Funds (Restricted, Unrestricted & Endowments)

Appendix 6 to Appendix 10 - Epping Forest & Commons Committee individual Division of Service Local Risk and Central Risk Monitoring Reports @ November (period 8)

## **Contacts**

Neil Chambers, Interim Charity Project Accountant, Chamberlain's Department  
E: [neil.chambers@cityoflondon.gov.uk](mailto:neil.chambers@cityoflondon.gov.uk)

Simon Owen, Head of Finance for Environment, Chamberlain's Department  
E: [simon.owen@cityoflondon.gov.uk](mailto:simon.owen@cityoflondon.gov.uk)

## Appendix 1

### Epping Forest and Commons - Local Risk Revenue Budget Forecast 2022/23 - November (Period 8)

(Expenditure and unfavourable variances are shown in brackets)

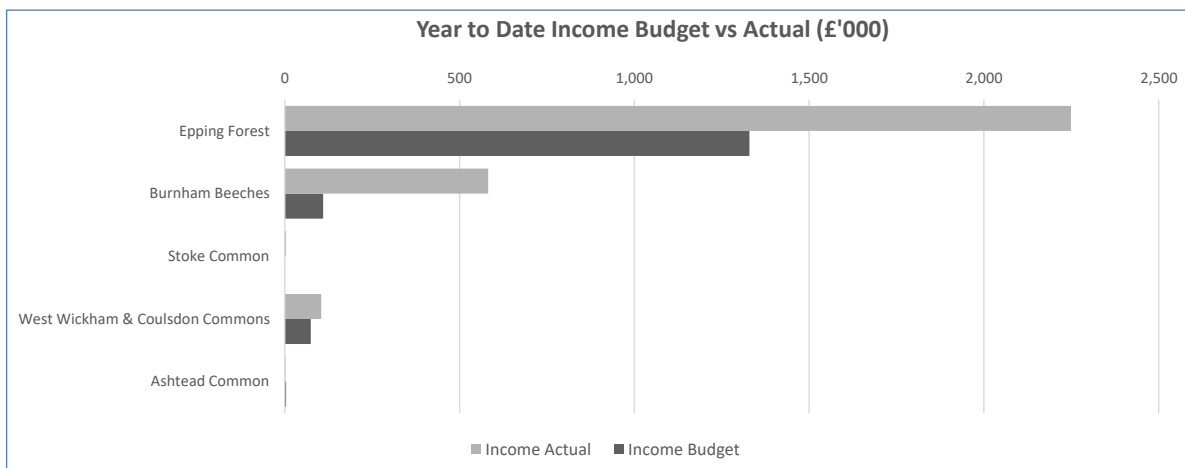
Committee / Division of Service	Latest Approved Budget 2022/23 £'000	Forecast for the Year 2022/23		Notes
		Projected Outturn £'000	Variance from Latest Approved Budget 2022/23 £'000	
<b><u>Epping Forest and Commons Committee (City's Cash)</u></b>				
Epping Forest	(2,416)	(2,416)	0	
Burnham Beeches	(420)	(416)	4	
Stoke Common	(22)	(29)	(7)	
West Wickham & Coulsdon Commons	(606)	(613)	(7)	
Ashtead Common	(359)	(360)	(1)	
<b>TOTAL EPPING FOREST AND COMMONS COMMITTEE</b>	<b>(3,823)</b>	<b>(3,834)</b>	<b>(11)</b>	1

**Notes:**

- Overall there are minimal variations in the forecast outturn against net bottom line budget. Though there are variations within these net figures that offset each other, overall its close to matching the overall budget. More detail of the offsetting variations can be seen within Appendices 6-10.

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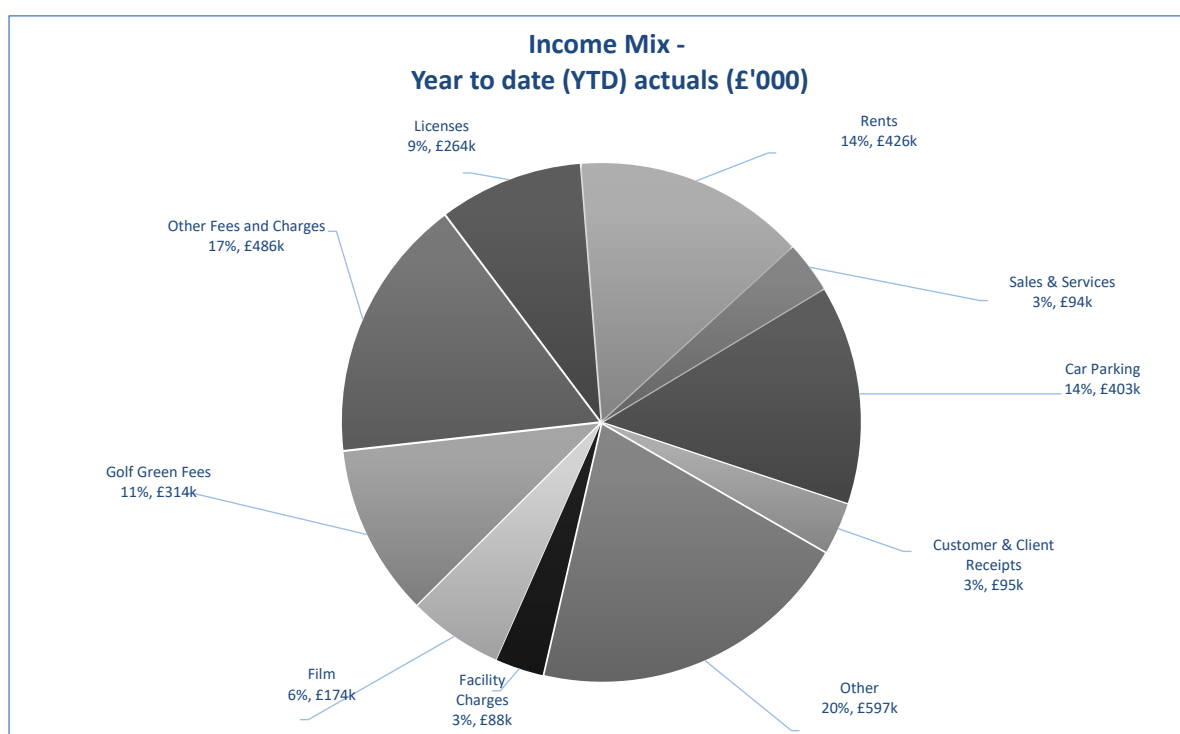
**Epping Forest and Commons - Income Performance 2022/23 - November (Period 8)**



**Notes:**

**1. Epping Forest** - majority of the £0.920m favourable variance to date mainly relates to an insurance claim settlement @ Loughton Golf Course circa £317k; transfer of cattle grazing contract £108k and Countryside Stewardship Scheme £126k unspent balances to the revenue account; higher than expected income from golf green fees £121k and additional licensing income £167k. These are partly offset by delays in receiving government grants income.

**2. Burnham Beeches** - favourable variance to date of £472k is mainly from additional film income £158k and upfront S106 income contributions from Slough Borough Council to pay for 5 year staffing costs in advance £296k.

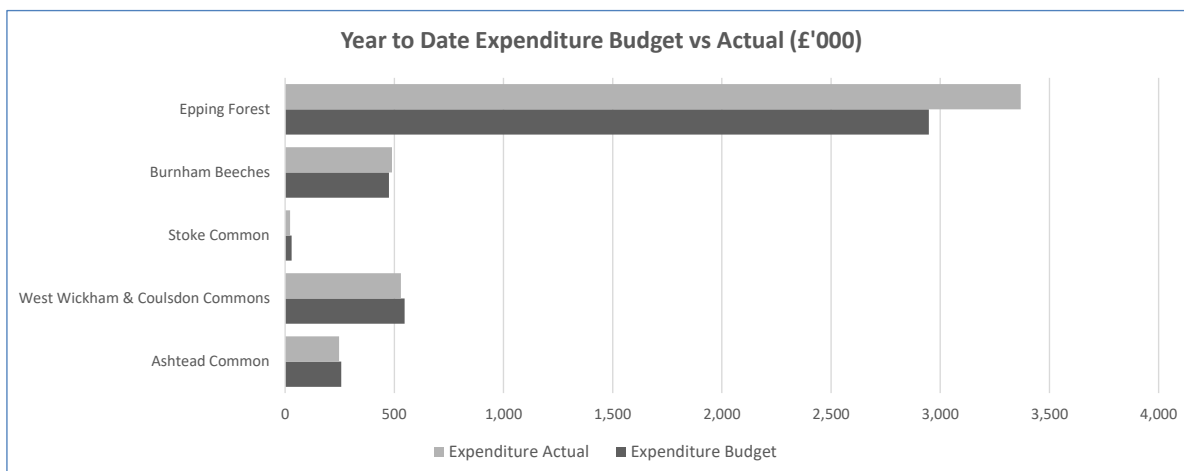


**Notes:**

1. Total year to date actual income as @ November (Period 8) = £2.941m
2. Customer & Client Receipts relates to rental income and car parking at West Wickham & Coulsdon Commons. Excludes other car parking at Epping Forest and Burnham Beeches separately identified.
3. Other relates to donations, government grants, S106 contributions, transfer from reserves
4. Other Fees & Charges relates to use of facilities and admissions mainly at Epping Forest.
5. Sales & Services relates to various sports provided and Visitor Centre shop at Epping.

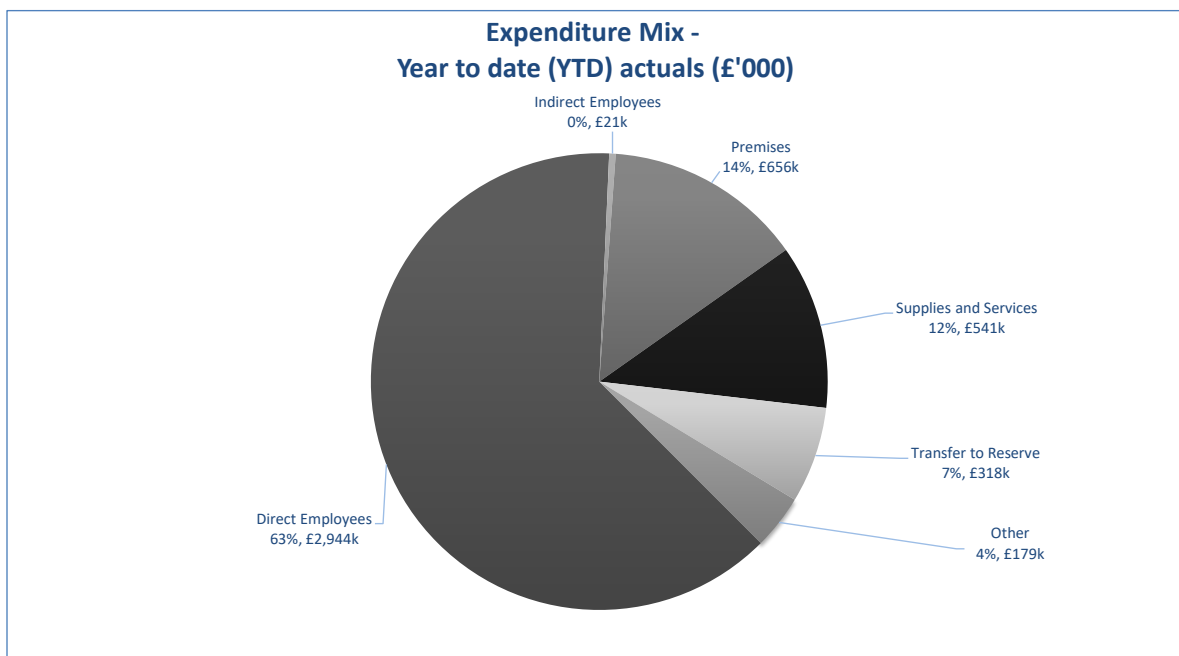
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**Epping Forest and Commons - Expenditure Performance 2022/23 - November (Period 8)**



**Notes:**

1. **Epping Forest** - unfavourable variance to date of £0.421m mainly relates to overspends in equipment & materials £161k, additional repairs & maintenance work for the lodges £103k; rates paid ahead of budget profile £38k; and transfer to reserves £317k for the Loughton Golf Club insurance claim settlement. This is partly offset by underspends to date on grounds maintenance costs £107k and salary savings due to vacancies £78k.



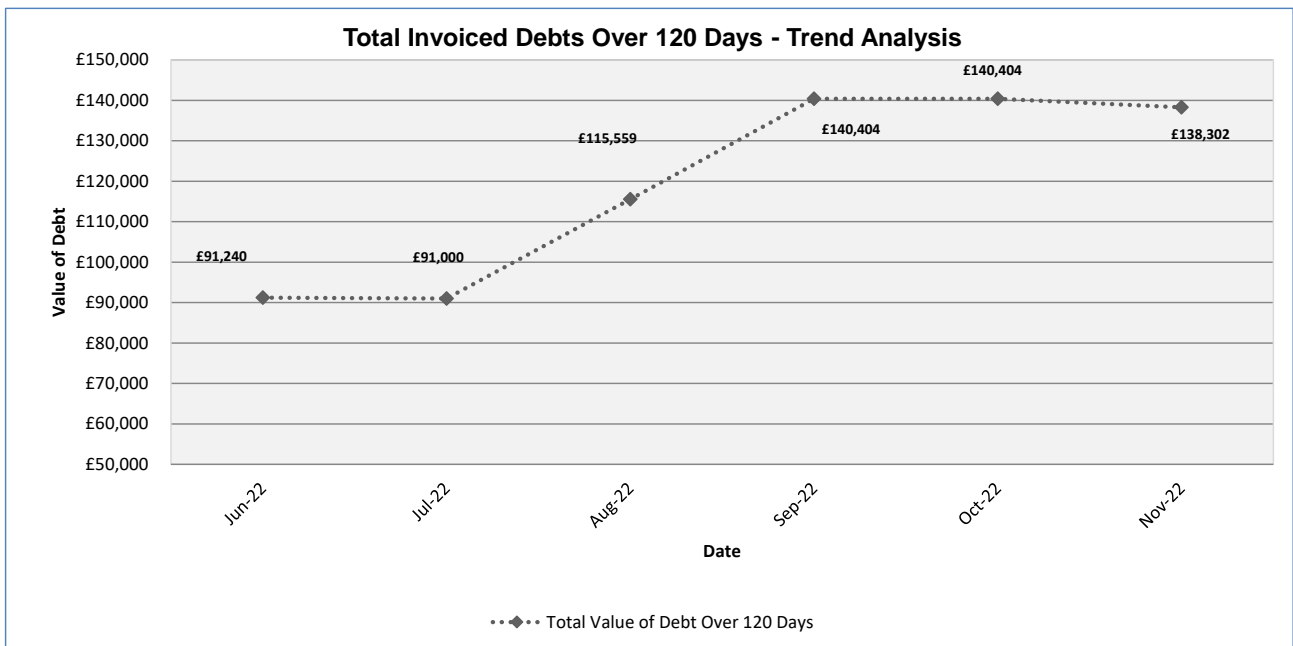
**Notes:**

1. Total year to date actual expenditure as @ November (Period 8) = £4.659m
2. Premises costs mainly relate to cleaning & refuse; electricity & gas; rates; repairs & maintenance; water etc.
3. Supplies & Services costs mainly relates to equipment; furniture & materials; communication & computing; livestock; professional fees & services;
4. Other costs mainly relate to cleansing charges; contingency; third party payments; transport.

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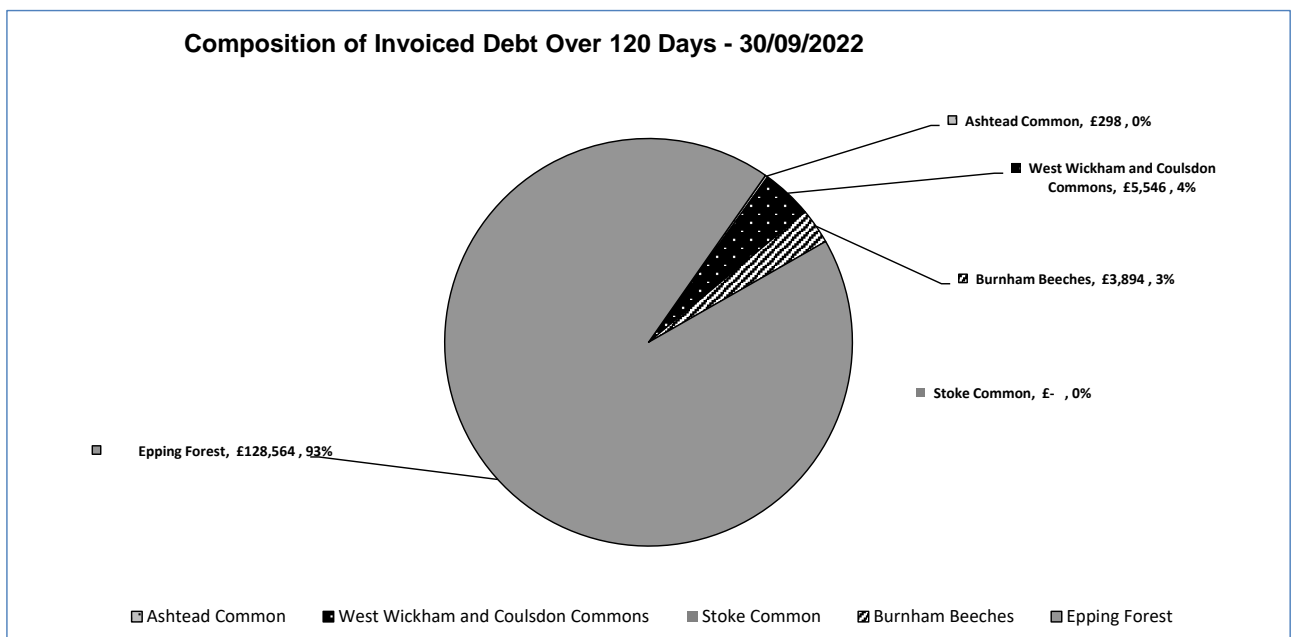


**Epping Forest and Commons**  
**Outstanding Invoiced Debts Over 120 Days - November (Period 8)**



**Note:**

1. November total debt over 120 days is £138,302 for Epping Forest and Commons, a slight decrease of £2,102 from the October debt position. The majority of this debt relates solely to Epping Forest (£128,564 / 93%).



**Break down of Epping Forest and Commons debt £138,302**

1. £89,490 - Thames Water Utilities
2. £23,164 – Wayleave Rents (License Agreements)
3. £20,179 - Rent Receivables (Lease Agreements)
4. £5,469 - Numerous other small debtors

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**Charity Funds (Restricted, Unrestricted and Endowments) - November (Period 8)**

	Opening Balance 2022/23	Income	Expenditure	Gains, (Losses) & Transfers	Closing Balance 2022/23
	£'s	£'s	£'s	£'s	£'s
<b>Epping Forest</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	286,652			705,135
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>301,652</b>	<b>0</b>	<b>0</b>	<b>6,600,115</b>
<b>Burnham Beeches</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>West Wickham &amp; Coulsdon Commons</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>Ashtead Common</b>					
<b>Designated (Unrestricted Income Fund):</b>					
Ancient Trees Reserve	0	0	0	0	0
<b>Total Ashtead 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>301,652</b>	<b>0</b>	<b>0</b>	<b>8,227,641</b>

**Note:**

The various sub-totals shown within Appendix 5 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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## Epping Forest - Local and Central Risk Revenue Budget 2022/23 - November (Period 8)

EPPING FOREST	Latest Approved Budget 2022/23 £	Actual to Date £	Projected Outturn 2022/23 £	Variance from Latest Approved Budget 2022/23		Variance Change from P7 £	Notes
				£	%		
<b>Direct Employees</b>	<b>3,172,000</b>	<b>2,037,477</b>	<b>3,066,000</b>	<b>(106,000)</b>	<b>-3%</b>	<b>(111,546)</b>	<b>1</b>
<b>Indirect Employees</b>	<b>23,000</b>	<b>10,713</b>	<b>23,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	
Repairs and Maintenance	75,000	153,384	170,000	95,000	127%	95,249	2
Energy Costs	55,000	27,228	55,000	0	0%	440	
Rents	0	(130)	0	0	0%	(63,176)	
Rates	67,000	82,524	83,000	16,000	24%	36,150	
Water Services	48,000	21,886	48,000	0	0%	(22,250)	
Cleaning and Domestic Supplies	71,000	49,138	71,000	0	0%	(249,000)	
Grounds Maintenance Costs	335,000	115,567	290,000	(45,000)	-13%	290,000	
<b>Premises</b>	<b>651,000</b>	<b>449,597</b>	<b>717,000</b>	<b>66,000</b>	<b>10%</b>	<b>87,413</b>	
<b>Transport</b>	<b>207,000</b>	<b>147,582</b>	<b>283,000</b>	<b>76,000</b>	<b>37%</b>	<b>74,901</b>	<b>3</b>
Equipment, Furniture and Materials	213,000	234,039	260,000	47,000	22%	48,069	4
Fees and Services	65,000	57,695	175,000	110,000	169%	109,250	5
Other	91,000	114,851	91,000	0	0%	(87)	
<b>Supplies and Services</b>	<b>369,000</b>	<b>406,585</b>	<b>526,000</b>	<b>157,000</b>	<b>43%</b>	<b>157,232</b>	
<b>Transfer to Reserve</b>	<b>0</b>	<b>317,500</b>	<b>552,000</b>	<b>552,000</b>	<b>n/a</b>	<b>552,000</b>	<b>6</b>
<b>Total Expenditure</b>	<b>4,422,000</b>	<b>3,369,454</b>	<b>5,167,000</b>	<b>745,000</b>	<b>17%</b>	<b>760,000</b>	
Government Grants	(257,000)	(6,369)	(257,000)	0	0%	0	
Other contributions	(18,000)	(43,043)	(43,000)	(25,000)	139%	(40,000)	
Sales	(80,000)	(93,682)	(100,000)	(20,000)	25%	(296,000)	
Car Parking	(395,000)	(318,096)	(395,000)	0	0%		
Golf Green Fees	(291,000)	(314,167)	(378,000)	(87,000)	30%		7
Licenses	(146,000)	(263,833)	(350,000)	(204,000)	140%		8
Facility Charges	(113,000)	(88,156)	(113,000)	0	0%		
Other Fees and Charges	(25,000)	(485,888)	(200,000)	(175,000)	700%	(190,000)	9
Rents, tithes, etc	(681,000)	(401,847)	(681,000)	0	0%	0	
Transfer from Reserves	0	(233,846)	(234,000)	(234,000)	n/a	(234,000)	10
<b>Income</b>	<b>(2,006,000)</b>	<b>(2,248,927)</b>	<b>(2,751,000)</b>	<b>(745,000)</b>	<b>37%</b>	<b>(760,000)</b>	
<b>Total Net Expenditure - Local Risk</b>	<b>2,416,000</b>	<b>1,120,527</b>	<b>2,416,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	
<b>Central Risk</b>							
Employees	61,000	0	61,000	0	0%	0	
Capital charges	461,000	0	461,000	0	0%	0	
Interest	(18,000)	(2,239)	(18,000)	0	0%	0	
<b>Total Net Expenditure - Central Risk</b>	<b>504,000</b>	<b>(2,239)</b>	<b>504,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	

## Notes:

- Underspend due to vacancies held whilst the department is going through its restructure.
- Additional costs related to lodge improvements.
- ULEZ compliance replacement vehicles.
- Equipment purchase at Chingford offset by surplus income from golf green fees.
- Mainly contractors/consultant fees incurred for works/projects.
- Loughton Golf Club insurance of £317k transferred to reserves and projected surplus from grazing account which will be transferred to reserve at year end.
- Higher than expected income from golf green fees.
- Significantly overachieved on (unpredictable) licensing income.
- Additional income mainly from Loughton Golf club insurance claim.
- Grazing account transfer to revenue - unspent balance will be transferred back to reserve at year end.

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**Burnham Beeches - Local and Central Risk Revenue Budget 2022/23 - November (Period 8)**

BURNHAM BEECHES	Latest Approved Budget 2022/23 £	Actual to Date £	Projected Outturn 2022/23 £	Variance from Latest Approved Budget 2022/23		Variance Change from P7 £	Notes
				£	%		
Direct Employees	551,000	344,613	528,429	(22,571)	-4%	(7,571)	
Indirect Employees	7,000	5,774	16,000	9,000	129%	9,000	
Premises	70,000	72,227	105,000	35,000	50%	0	
Transport	13,000	5,974	104,000	91,000	700%	16,000	1
Fees and Services	40,000	29,648	81,000	41,000	103%	(29,000)	
other	54,000	31,237	54,000	0	0%	0	
Supplies and Services	94,000	60,884	135,000	41,000	44%	(29,000)	
Contingency - Savings to be applied	(39,000)	0	0	39,000	-100%	0	
<b>Total Expenditure</b>	<b>696,000</b>	<b>489,471</b>	<b>888,429</b>	<b>192,429</b>	<b>28%</b>	<b>(11,571)</b>	
Government grants	(55,000)	0	(56,000)	(1,000)	2%	(1,000)	
Car Parking	(140,000)	(85,082)	(129,000)	11,000	-8%	3,000	
Film	(32,000)	(174,485)	(174,485)	(142,485)	445%	21,100	2
Rents etc	(44,000)	(23,992)	(55,500)	(11,500)	26%	(11,500)	
Other	(5,000)	(298,237)	(57,666)	(52,666)	1053%	(41,666)	3
<b>Income</b>	<b>(276,000)</b>	<b>(581,796)</b>	<b>(472,651)</b>	<b>(196,651)</b>	<b>71%</b>	<b>(30,066)</b>	
<b>Total Net Expenditure - Local Risk</b>	<b>420,000</b>	<b>(92,325)</b>	<b>415,778</b>	<b>(4,222)</b>	<b>-1%</b>	<b>(41,637)</b>	
<b>Central Risk</b>							
Fees and Charges for Services, Use of Facilities	0	(143)	0	0	0%	0	
Capital charges	44,000	0	44,000	0	0%	0	
PIP - Facilitating Biodiversity Net Gain	12,000	0	12,000	0	0%	0	
<b>Total Net Expenditure - Central Risk</b>	<b>56,000</b>	<b>(143)</b>	<b>56,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	

**Notes:**

- £91k unfavourable outturn variance is mainly due to the purchase of required replacement vehicles not planned at the beginning of the year.
- £142k favourable outturn variance is due to better than expected Filming income.
- £52k favourable outturn variance is due to s106 payments of which some relates to future years, and some is matched by additional spend planned this year.

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**Stoke Common - Local and Central Risk Revenue Budget 2022/23 - November (Period 8)**

STOKE COMMON	Latest Approved Budget 2022/23 £	Actual to Date £	Projected Outturn 2022/23 £	Variance from Latest Approved Budget 2022/23		Variance Change from P7 £	Notes
				£	%		
Direct Employees	21,000	11,848	18,000	(3,000)	-14%	(2,000)	
Indirect Employees	0	0	0	0	0%	0	
Premises	16,000	10,624	34,000	18,000	113%	9,000	1
Supplies and Services	4,000	555	9,000	5,000	125%	5,000	
Third Party Payments	1,000	157	500	(500)	-50%	(500)	
<b>Total Expenditure</b>	<b>42,000</b>	<b>23,184</b>	<b>61,500</b>	<b>19,500</b>	<b>46%</b>	<b>11,500</b>	
Government grants	(20,000)	(4,031)	(32,375)	(12,375)	62%	(8,412)	2
Other	0	0	0	0	0%	0	
<b>Income</b>	<b>(20,000)</b>	<b>(4,031)</b>	<b>(32,375)</b>	<b>(12,375)</b>	<b>62%</b>	<b>(8,412)</b>	
<b>Total Net Expenditure - Local Risk</b>	<b>22,000</b>	<b>19,153</b>	<b>29,125</b>	<b>7,125</b>	<b>32%</b>	<b>3,088</b>	

**Notes:**

- £18k unfavourable outturn variance is due to Oak Processionary Moth (OPM) removal costs that were previously supported by a central fund.
- £12k increase in Countryside Stewardship Scheme grant and a one off extra RPA payment.

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**West Wickham and Coulsdon Commons - Local and Central Risk Revenue Budget 2022/23 - November (Period 8)**

WEST WICKHAM & COULSDON COMMONS	Latest Approved Budget 2022/23 £	Actual to Date £	Projected Outturn 2022/23 £	Variance from Latest Approved Budget 2022/23		Variance Change from P7 £	Notes
				£	%		
<b>Direct Employees</b>	<b>653,000</b>	<b>355,450</b>	<b>520,000</b>	<b>(133,000)</b>	<b>-20%</b>	<b>0</b>	<b>1</b>
<b>Indirect Employees</b>	<b>4,000</b>	<b>3,532</b>	<b>7,500</b>	<b>3,500</b>	<b>88%</b>	<b>0</b>	
Repairs and Maintenance	1,000	0	750	(250)	-25%	0	
Energy Costs	9,000	3,272	6,677	(2,323)	-26%	0	
Rates	17,000	22,426	22,426	5,426	32%	0	
Water Services	7,000	3,863	7,165	165	2%	0	
Cleaning and Domestic Supplies	30,000	15,330	51,018	21,018	70%	0	
Grounds Maintenance Costs	54,000	47,374	46,964	(7,036)	-13%	0	
<b>Premises</b>	<b>118,000</b>	<b>92,265</b>	<b>135,000</b>	<b>17,000</b>	<b>14%</b>	<b>0</b>	
<b>Transport</b>	<b>14,000</b>	<b>22,609</b>	<b>85,000</b>	<b>71,000</b>	<b>507%</b>	<b>0</b>	<b>2</b>
<b>Supplies and Services</b>	<b>30,000</b>	<b>56,644</b>	<b>35,000</b>	<b>5,000</b>	<b>17%</b>	<b>0</b>	
<b>Contingency - Savings to be applied</b>	<b>(33,000)</b>	<b>0</b>	<b>0</b>	<b>33,000</b>	<b>-100%</b>	<b>0</b>	
<b>Total Expenditure</b>	<b>786,000</b>	<b>530,499</b>	<b>782,500</b>	<b>(3,500)</b>	<b>0%</b>	<b>0</b>	
Government Grants	(54,000)	0	(54,000)	0	0%	0	
Other Contributions	0	(7,544)	(5,666)	(5,666)	n/a	0	
Sales	(4,000)	(15,979)	(6,546)	(2,546)	64%	0	
Fees and Charges	(58,000)	(29,009)	(23,432)	34,568	-60%	0	
Rent	(64,000)	(49,797)	(80,022)	(16,022)	25%	0	
Transfer from Reserves	0	(1,465)	0	0	0%	0	
<b>Income</b>	<b>(180,000)</b>	<b>(103,794)</b>	<b>(169,666)</b>	<b>10,334</b>	<b>-6%</b>	<b>0</b>	
<b>Total Net Expenditure - Local Risk</b>	<b>606,000</b>	<b>426,705</b>	<b>612,834</b>	<b>6,834</b>	<b>1%</b>	<b>0</b>	
<b>Central Risk</b>							
Capital Charges	1,000	0	1,000	0	0%	0	
<b>Total Net Expenditure - Central Risk</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	

**Notes:**

1. £133k favourable outturn variance is due to staff vacancies.
2. £71k unfavourable due to purchase of vehicles prior to ULEZ expansion.

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**Ashtead Common - Local and Central Risk Revenue Budget 2022/23 - November (Period 8)**

ASHTEAD COMMON	Latest Approved Budget 2022/23 £	Actual to Date £	Projected Outturn 2022/23 £	Variance from Latest Approved Budget 2022/23		Variance Change from P7 £	Notes
				£	%		
Direct Employees	284,000	194,890	294,000	10,000	4%	(5,000)	1
Indirect Employees	2,000	1,371	2,000	0	0%	0	
Premises	63,000	30,887	66,200	3,200	5%	3,200	
Transport	10,000	2,741	5,800	(4,200)	-42%	(4,200)	
Supplies and Services	27,000	16,825	22,700	(4,300)	-16%	(4,300)	
<b>Total Expenditure</b>	<b>386,000</b>	<b>246,714</b>	<b>390,700</b>	<b>4,700</b>	<b>1%</b>	<b>(10,300)</b>	
Government grants	(20,000)	0	(29,000)	(9,000)	45%	18,000	2
Other income	(7,000)	(2,219)	(2,300)	4,700	-67%	1,700	
<b>Total Net Expenditure - Local Risk</b>	<b>359,000</b>	<b>244,495</b>	<b>359,400</b>	<b>400</b>	<b>0%</b>	<b>9,400</b>	

- Notes:**
- £10k unfavourable outturn variance is a TOM adjustment to give Ashtead more staff resource. This will be offset with a corresponding resource base adjustment.
  - £9k favourable outturn variance due to higher than usual Countryside Stewardship Scheme grant.

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