



Epping Forest & Commons Committee INFORMATION PACK

N.B: These matters are for information and have been marked * and circulated separately. These will be taken without discussion, unless the Clerk has been informed that a Member has questions or comments prior to the start of the meeting.

Date: THURSDAY, 29 MAY 2025
Time: 1.45 pm
Venue: COMMITTEE ROOMS - 2ND FLOOR WEST WING, GUILDHALL

8. MATTERS ARISING

For Information

- a) *Action Log (Pages 3 - 4)
Report of the Town Clerk.

Burnham Beeches & The Commons

11. *ASSISTANT DIRECTOR (SUPERINTENDENT) REPORT

Report of the Executive Director, Environment.

For Information
(Pages 5 - 30)

13. *ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2024 - BURNHAM BEECHES AND STOKE COMMON

Joint Report of the Chamberlain and Executive Director, Environment.

For Information
(Pages 31 - 70)

14. *ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2024 - WEST WICKHAM COMMON AND SPRING PARK WOOD AND COULSDON AND OTHER COMMONS

Joint Report of the Chamberlain and the Executive Director, Environment.

For Information
(Pages 71 - 172)

Epping Forest

16. ***ASSISTANT DIRECTOR SUPERINTENDENT'S REPORT**

Report of the Executive Director, Environment.

For Information
(Pages 173 - 184)

19. ***EPPING FOREST SSSI FEATURE CONDITION SURVEYS UPDATE**

Report of the Executive Director, Environment.

For Information
(Pages 185 - 198)

22. ***TRANSFORMATION FOR THE NATURAL ENVIRONMENT CHARITIES –
PROJECT UPDATE AND GOVERNANCE ARRANGEMENTS FOR
IMPLEMENTATION PHASE**

Report of the Executive Director, Environment.

For Information
(Pages 199 - 206)

27. ***EPPING FOREST AND COMMONS COMMITTEE DIARY 2025/26**

For Information
(Pages 207 - 208)



Number	Recommendation	Progress Update	Owner	Creation date	Target date
2024-7	Funding: Environment team would be looking at further opportunities, such as biodiversity credits, Community Infrastructure Levy (CIL) and more general funding applications to trusts and foundations, and the resulting action plan would be presented to the Committee.	<p>BNG consultant reviewing options for Copped Hall in EF as pilot study connected to CAS works. Sept 24. Report finalised and presentation on results being organised for Members.</p> <p>Wider action plan being developed along with NECR. Fundraising consultant appointed and has started developing plans</p> <p>Nov 24 BNG Consultancy procured under NECR to advise on potential income and necessary resource across all 8</p>	Emily Brennan	22 May 2024	<p>June 2025</p> <p>Mar 26</p>



Epping Forest & Commons Committee
Action Log

		charities. To complete by end Mar 25. Update as for point 1.			
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City of London Corporation Committee Report

Committee(s): Epping Forest and Commons Committee – For information	Dated: 29/05/2025
Subject: The Commons – Assistant Directors Quarterly Update January to March 2025	Public
Which outcomes in the City Corporation’s Corporate Plan does this proposal aim to impact directly?	<ul style="list-style-type: none"> • Flourishing public spaces • Leading sustainable development
Does this proposal require extra revenue and/or capital spending?	N
If so, how much?	NA
What is the source of Funding?	
Has this Funding Source been agreed with the Chamberlain’s Department?	NA
Report of: Katie Stewart, Executive Director Environment	For Information
Report author: Geoff Sinclair, Assistant Director, The Commons	

Summary

The purpose of this report is to present key data for Burnham Beeches and the Commons for the period January 2025 – March 2025. Finance and risk reporting is being undertaken through separate reports.

Of note, through 137 activity sessions 979 volunteers contributed 4525.75 hours of support, slightly above average for the period. The 17-year-old Information point at Burnham Beeches was renewed at a cost of £50,000 using income from filming. First phase works have been completed on both the signage and fencing capital works programmes. Final payment settlements have been received from the Rural Payments Agency which has seen the original Countryside Stewardship Scheme funding levels at Burnham Beeches restored and additional funding at Ashted Common received of £411,256 to be used for veteran tree management. Over the period we had two reported accidents and one near miss and a potentially significant fire at the West Wickham and Coulsdon Common’s office was successfully tackled by a member of staff. Consultative Group meetings were held for each of the four charities during the period.

Recommendation(s)

Members are asked to:

- Note the report.

Main Report

Current Position

1. This quarterly report documents the outcomes of work to deliver the objectives of the Natural Environment Strategies and Business Plan. A breakdown of activity by objective is given in Appendix 1 with summary details and key points highlighted in this report.

Progress against Natural Environment Strategies and Business Plan objectives for the period January - March 2025.

Nature Conservation and Resilience

2. Practical habitat management activity included:
 - a. At Ashted Common
 - i. Tree safety, tree root zone protection, scrub management and CSS works completed as planned.
 - ii. New entrance/byelaw boards installed.
 - iii. Consultants have submitted final proposals for a possible new wetland area on the Common.
 - iv. Liaised with researchers into veteranized trees from Cardiff University and Sweden.
 - b. At the West Wickham and Coulsdon Commons:
 - i. Tree safety and CSS works completed as planned.
 - ii. Livestock fences replaced along Hayes Lane as part of the two-year City of London Corporation (CoLC) capital funded project.
 - iii. Hazel planting on West Wickham Common – with support from the Rotary Club.
 - iv. Bird and moth surveys completed on the Coulsdon Commons and a surveyor appointed to undertake NVC surveys on Farthing Downs and Riddlesdown Common.
 - c. At Burnham Beeches and Stoke Common
 - i. American grey squirrel management started.
 - ii. Tree safety and CSS work by staff and contractors completed as planned.
 - iii. Grazing Stoke Common with Exmoor ponies.
 - iv. Propping of ancient trees to extend their life for as long as possible, through reducing the risk of them collapsing. We are grateful for the support from arborists from Hampstead Heath.
3. **C**onservation activity highlights of the period are:
 - a. Skylark nesting protection zones established at Ashted Common, Farthing Downs and Riddlesdown Common. The work at the Coulsdon Commons was supported by the Downlands Trust via a grant from the CoLC. This is the first year this work has been done at Ashted and is part of an expanding programme across the Natural Environment Division sites to protect this much-loved species on our sites.

- b. At Burnham Beeches the recutting of over 300 young pollards was completed. This is a less well known side of the work at Burnham Beeches but is vital for sustaining the pollard landscape and creating the microhabitats required by some of the specialist species found at the site.
 - c. Annual works to promote conservation of the Brown Hairstreak butterfly (*Thecla betulae*) were completed at Spring Park which is a stronghold for this species. The female brown hairstreaks lay conspicuous, round, white eggs on the dark bark of young blackthorn twigs and a local volunteer undertakes annual counts of these as part of the conservation programme.
- 4. Work is progressing on the hosting of the Biodiversity of Pollard and Veteran Tree conference on the 25 and 26th June based at Burnham Beeches. The first day of the conference will be at Taplow Court centre, courtesy of SGI (UK), and will be followed by evening walk of the gardens and informal conference supper. Day two will be at Burnham Beeches and will have a focus on the work of the COL on ancient tree management.

Community Engagement

- 5. Over the quarter 19 local community groups and institutions were worked with involving over 1188 people. Groups included schools and youth groups such as Cubs and brownies, running and local history clubs. At Ashted Common a new Duke of Edinburgh (DoE) volunteer work party operates on a monthly basis and the annual Meet the Calves event at the Coulsdon Commons was a big success with 650 people attending.
- 6. The annual review of the progress of Burnham Beeches Strategic Access Monitoring and Management Project was undertaken with colleagues from Buckinghamshire Council. So far this project has raised £1.2 million since it started with a further £450,000 raised in 2024-25. The annual report on the project was in preparation at the time of writing and will be brought to the next EF&CC meeting.
- 7. Across the estate the following visits were hosted to share experience:
 - a. At Ashted Common:
 - i. A ranger gave a presentation to 32 people from the Woodland Trust and a tour for students from Sparsholt College was held.
 - ii. Talks to the Probus Club, Elmbridge Natural History Society, and Elmbridge NHS.
 - b. At Burnham Beeches
 - i. Talks and visits to Burnham Parkinsons Group and Welling Hatfield Borough Council Tree Wardens.
 - c. At the West Wickham and Coulsdon Commons:
 - i. Students from UCL were given a guided walk of Riddlesdown Quarry as part of their course work.
 - ii. Talk given to the Natural History Museum London by the Conservation Ecologist.

8. Consultative group meetings were held during the period for the four charities. The BBSC and AC meetings followed a hybrid format and the WWCC was an online meeting. Notes from the Consultative Group meetings can be found in the EF&CC share point folder for the Commons. There was all round good support for the work of the charities with some discussion on local planning issues and on the impact of the charity review and income generation at West Wickham Common. See also para 9.
9. The Chairman and Deputy Chairman along with site management staff met with the London Assembly member for Bexley and Bromley, Thomas Turrell, and London Borough of Bromley member for Mottingham Ward, Will Rowlands, at Spring Park. Both are local members representing the Spring Park and West Wickham Common area and we had a very helpful discussion covering a range of site and community matters.

Access and Recreation

10. Entrance signage project: The new entrance signage boards have all been installed at Ashted Common. These were made from Ashted oak and funded from the CoLC Capital Projects Fund. Procurement for 40 new large entrance boards has been completed at West Wickham and Coulsdon Commons with work being given to Landmark and again funded under CoLC Capital Projects Fund. The first entrance boards should be installed from September 2025.
11. Footprint Ecology have completed their report 'A framework for the Sustainable Visitor Use of Burnham Beeches'. The overarching aim for the framework is to protect the special nature of Burnham Beeches while enabling access. Secondary aims recognise the importance of welcoming a diverse range of visitors and looking long term, reflecting the 500 year vision for the site. Preparation of the framework was a requirement of the Sustainable Access Monitoring and Management (SAMM) project at Burnham Beeches with a report being prepared for a future EF&CC.
12. Using funding from recent filming income the Burnham Beeches Information Point was completely revamped. The original information point was installed in 2007 and the £50,000 refresh has been pending for a while until the funding was available. The new accessible and interactive displays make use of some stunning pictures from local naturalists and have the facility for seasonal variation in the display.
13. Heads of Terms and contract have been agreed with Paw Wash to install and run a pay for dog washing facility at Farthing Downs Car Park. A café tender was prepared for Farthing Downs and Kenley, however, before promoting we have been approached by suppliers, and we are investigating these options with the help of City Surveyor colleagues.

Learning and Heritage

14. Learning and Heritage across Burnham Beeches and the City Commons is focussed on practical engagement of the community in the care of the open spaces to promote a sense of ownership of the spaces and improved personal wellbeing of the participants and community generally.
15. Over the quarter, 137 activity sessions were delivered with 979 volunteers contributing 4525.75 hours of support, slightly above average for the period. In addition to practical conservation tasks activity included:
- a. At Ashted Common:
 - i. Preparation and running of six mega task events.
 - ii. Firebreak maintenance works.
 - iii. General estate maintenance works.
 - iv. Tool maintenance.
 - b. At the West Wickham and Coulsdon Commons:
 - i. Livestock management.
 - ii. Litter picking.
 - c. At Burnham Beeches
 - i. Livestock management.
 - ii. Reptile and amphibian monitoring.
 - iii. Admin support.
 - iv. Ecological monitoring.
16. At West Wickham and Coulsdon Common one apprentice is working towards a Level 2 Award in Countryside Management and one apprentice has just qualified and is currently working as maternity cover for six months at WWCC. At Burnham Beeches one apprentice is working towards a Level 2 Award in Countryside Management.
17. The Rangers at Ashted Common have been considering how they might encourage younger people to embrace the natural world on their doorstep - and hopefully inspire them to get involved in conservation work. One clear route to connect with the next generation is through the well-established Duke of Edinburgh's Award scheme. Younger participants in the scheme have already been helping the Rangers on Ashted Common for a number of years by litter-picking around the site while working towards their Bronze-level Award. However, the Rangers wanted to reach out to older young adults who need to complete the more substantial 'service' section of the Silver and Gold Awards, which requires a set number of weeks' commitment. A monthly programme has been started over the period with attendees completing a range of conservation tasks including, installing waymarkers and processing hazel coppice.

Income Generation

18. Overall, car parking income for the year was £180,520 which is down nearly 10% on the four-year average. A very wet and unpleasant Q4 accounted for 5% of the reduced income alone. The impact of bad weather on visitor attendance is evident from the figures¹ from the rest of the year with the generally wet Q1 accounting for 3% of the 10%.

19. We have now received the full payment from the Rural Payments Agency following the resolution of our claim concerning the Countryside Stewardship scheme grant at Burnham Beeches for veteran trees works. The RPA accepted our claim and agreed to giving us three years notice of changing the grant conditions, resulting in us achieving £200,403 in income that had originally been taken away. With changes in grant payment rates this means that going forward our financial position concerning veteran tree works at Burnham Beeches has been restored to the originally planned funded level.
20. In accepting the case made by Burnham Beeches on the CSS veteran tree grant this led to the RPA identifying that they had underpaid both Epping Forest and Ashted Common on their respective CSS grant schemes. In the case of Ashted Common this has resulted in an additional payment of £411,256 for ancient tree works which has been set aside to help fund future veteran tree works at the site.

People Management

21. Sixteen colleagues from across the Natural Environment Division attended a VETcert accredited training course at Ashted Common, Valuing and Managing Veteran Trees. VETcert is a pan-European certification scheme for veteran tree specialists, developed to raise the standard in veteran tree management. The training was run by Dr Helen Read, Conservation Officer at Burnham Beeches.
22. We were very pleased that the Ranger for Kenley Common won the CoLC's colleague of the year award. After 43 years working at Burnham Beeches one of our Ranger team retired and is very much missed. His role and a new Apprentice Ranger role at Burnham Beeches are currently being advertised.
23. Over the quarter we have had two health and safety incidents, and one reported near miss. The H&S incidents included a tick bite at Ashted Common which is a high-risk area for the tick borne Lyme disease. The two H&S incidents in a quarter are very slightly below average.
24. At the end of 2024 we suffered a fire at the WWCC office in an office next to the hay store and barn with livestock. Due to timely action by the Support Services Officer who tackled the fire (and was complemented on by the fire service team) and other staff who contacted the fire service a potentially very unpleasant outcome was averted. At the time of writing the outcome of investigations is still pending.

Conclusion

25. Management plan implementation has progressed as planned. Over the period we had two reported accidents and one near miss. There was fire at the WWCC office which a member of staff successfully put out. Community support through

volunteering remains high and above average for the period. We currently have two vacancies looking to be filled.

Appendices

Appendix 1 – Progress against key objectives / actions (categorised by Natural Environment Strategy).

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APPENDIX 1: PROGRESS ON NATURAL ENVIRONMENT BOARD STRATEGY OBJECTIVES (January to March 2025)									
1	NATURE CONSERVATION & RESILIENCE								
#	Theme	#	Objective	#	Measure	Progress Q4	Also contributes to:		
						(Jan-Feb-Mar)	CE	A&R	CH&L
1.1	Protect and enhance the biodiversity of our open spaces	1	Management plans are in place to ensure that their biodiversity and natural assets are conserved, engaged with stakeholders, and are implemented.	1	Management plans in place for all sites with annual reporting on progress		X	X	X
		2	SSSI condition improvement and Species Recovery plans are in place for all our sites.	2	SSSI improvement and species recovery plans in place for key habitats and species				
		3	Species records and other biological data are regularly gathered and professionally managed.	3	A central NED repository for biological reports is established	Commons Staff covering the AC/WWCC and BBSC completed training on the use of the biological records database, 'Recorder'. Improvement plan prepared for progressing data entry of historic records.			
		4	Community support and engagement in the conservation of our open spaces is increased.	4	Biological survey records uploaded onto national recording databases within 12 months of collection	Meeting with the SBIC Manager held to scope out options for data management. AC and WWCC investigating options for grant aid through a	X	X	X

						possible third party to help with progressing data management			
				5	Volunteer involvement in biodiversity monitoring and habitat restoration	At Ashtead Common: 1,980 volunteer hours. At West Wickham and Coulsdon Commons: 1,220 volunteer hours At Burnham Beeches and Stoke Commons 1325.75 volunteer hours	X		X
1.2	Increase the resilience of our open spaces within a wider, interconnected natural landscape	1	Greater and more effective engagement with the planning system to influence the protection of our open spaces in the most relevant way.	1	Percentage of Local Authority plan consultations responded to	Over the year 2024-25 100% check on the planning lists. 7 planning application responses sent plus one neighbourhood planning consultation response and comments on the Epson and Ewell local plan. Response also sent on the Surrey Hills National Landscape consultation. Comments submitted by the AD on the GLA LNRS as part of the Citywide submission At BB – SAMMs agreement and mitigation strategy in place resulting in no new build with 500m of SAC boundary			

						and contribution payments for development with 5.6km			
		2	Landscape connectivity around our open spaces is enhanced through collaboration with other organisations and stakeholders.	2	Participation in landscape partnership initiatives	<p>At Ashtead Common: Collaboration with EA and Local Flood Authority on leaky dams plus attendance at the Surrey Biodiversity & Planning Conference 2025. Epsom and Ashtead Commons SSSI Forum met in March.</p> <p>At Burnham Beeches and Stoke Commons Annual review meeting held with Buckinghamshire Council on the SAMM Project. The SE Planning Inspectorate where also hosted for a visit to look at the management of SAMM on the ground.</p>	X		
		3	Reduced visitor impact on priority habitats and other important sites through sustainable visitor and mitigation strategies being in place and implemented.	3	Ecological monitoring of visitor impact (various measures)	SAMMs visitor impact monitoring in place inc. new for 24/25 base line path surveys, vegetation wear, habitat fragmentation and monitoring of specific indicator species			
		4	Damaging introduced species monitored and kept under control.	4	Damaging Introduced Species policy prepared and implemented	At Burnham Beeches . American Grey Squirrel control undertaken and follow			

						up works on Rhododendron seedlings during this period			
		5	Climate resilience plans prepared for each open space.	5	Climate resilience plans completed	A draft plan was created in September 2024. Work is now underway as part of the CAS Mainstreaming Climate Resilience workstream to understand the most effective way to embed the actions in the plan. This action is now expected to be complete by the end of March 2027. Updated major emergency (fire) plan produced for Ashtead Common	X		
1.3	Establish a natural capital-based management process across our open spaces.	1	Baseline natural capital valuation for NED undertaken	1	Natural capital assessment completed for the open spaces				
		2	Natural capital monitoring and reporting system established.	2	TBC- Monitoring measure will be developed from the baseline assessment				
		3	The City of London Corporation's Climate Action Strategy goals are met for the open spaces	3	ktCO2e removed each year from NE open spaces	At AC/BBSC new Fire foggers purchased and staff completed training on their use. Across the Commons field staff completed wildfire training course Leaky Dam project at AC is in progress and pending further approvals for the EA			

						<p>BB Grey squirrel control is in progress and work on proposals for converting the Stag car park to semi natural conditions are underway. (A paper will be forthcoming to the EF & CC on this)</p> <p>Propping of ancient pollards at BB</p>			
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2	COMMUNITY ENGAGEMENT								
#	Theme	#	Objective	#	Measure	Progress Q4	Also contributes to:		
						(Jan-Feb-March)	NC&R	A&R	CH&L
2.1	Partnership: Creating meaningful and lasting partnerships	1	Build and sustain meaningful and lasting partnerships with the communities we serve.	1	Development of a Community Engagement Toolkit that provides guidance on best practice engagement in a variety of circumstances and contexts. (Complete by 31 March 2025)				
		2	Implement a holistic approach to community engagement that encourages active participation.	2	Development of a Community Engagement Toolkit that provides guidance on best practice engagement in a variety of circumstances and contexts. (Complete by 31 March 2025)				

		3	Cultivate and support successful partner organisations that support us in mission delivery.	3	Delivery of value-added activities in NE space: Number of partnership organisations that are delivering approved value added activities in NE spaces	Over the year 134 third party events held across the Commons by 47 organisations Partnership with youth charity Oxygen commenced at Ashted Common following their successful application for a CoL Enjoying Green Spaces and the Natural Environment award.	X		
2.2	Removing barriers: Identifying and removing barriers to participation in our spaces and work	1	Ensure diverse and representative participation in our work and spaces.	1	Development of a Community Engagement Toolkit that provides guidance on best practice engagement in a variety of circumstances and contexts. (Complete by 31 March 2025)				
		2	Create physical spaces that are as accessible as possible to as many people as possible.	2	Initial self-audit of access challenges and opportunities at each NE space, with relevant participating partners, updated annually.	Infrastructure audits completed across all Commons sites. BB carried out audit and promotion (via video) of Easy access path. Access audit undertaken at BBSc - findings will guide			

						future action & opportunities to improve Access/information and facilities where appropriate to protected & physical nature of open spaces.			
		3	Engage in continuous self-reflection to identify opportunities for continuous improvement.	3	Initial self-audit of access challenges and opportunities at each NE space, with relevant participating partners, updated annually.	AD and EEDI Rep for the Commons met and scoped the outline for an audit and development plan. Work to be progressed through 2025-26			
2.3	Ownership: Cultivating a sense of deep pride in and attachment to our spaces amongst users	1	Facilitate a deep sense of pride in and attachment to our open spaces among user groups and communities.	1	Volunteer programme: Participation in, as measured by hours given, number of participants, and funds secured	At Ashtead Common: 1,980 volunteer hours. At West Wickham and Coulsdon Commons: 1,220 volunteer hours At Burnham Beeches and Stoke Commons 1325.75 volunteer hours	X		
		2	Create opportunities for user groups and communities to provide additional resource to the Corporation to support mission delivery.	2	Fundraising programme: Donations across NE and at each space				

2.4	Thriving spaces: Creating spaces that attract people and improve their lives	1	Improve health and wellbeing through our open spaces through successful and effective community engagement.	1	Communications: Create a communications plan that promotes the health and wellbeing improvement opportunities at City of London Corporation open spaces.	At Ashtead Common . New Year ramble with 7 people. At Burnham Beeches 12 nordic walking events, 3 ramblers walks and 3 'Simply Walk' events held. A Forest Bathing event held with 14 participants		X	
		2	Deliver well-managed spaces that are widely understood as destinations for improved health and wellbeing.	2	Communications: Create a communications plan that promotes the health and wellbeing improvement opportunities at City of London Corporation open spaces.				
		3	Provide a diverse mix of opportunities for enrichment at our open spaces.	3	Portfolio of enrichment opportunities available at each space: Agree and track categories of enrichment opportunities available at each space, eg, active recreation, passive recreation, forest bathing learning, etc.				
		4	Create spaces where formative experiences occur.	4	Number of activities intended to engage people in experiences for the first time.	At Ashtead Common : 6 mega task events held to reach out to potentially new volunteers (95 people attended). Monthly DoE student work program events held. Graduate student supported for a period of work		X	

					<p>experience that included funding a chainsaw licence.</p> <p>At West Wickham and Coulsdon Commons: DoE student has been regularly volunteering for litter picking during the period. The annual Meet the Calves event attracted 650 people, mainly families with young children.</p> <p>At Burnham Beeches a Woodland Explorer event held and two Meet the Ranger events</p>			
2.5	Knowledge exchange: Continuous transfer of information between the Corporation and its customers	1	Ensure easy access to information about the Corporation, its open spaces, and our management practices.	1	Audit availability of digital and physical information from COL-managed information resources.			
		2	Catalyse improved behaviours in our spaces where needed.	2	Create a communications plan that promotes positive and encouraged behaviours in City of London Corporation open spaces, and provides clear information on the resources the Corporation commits to its open spaces.			

		3	Ensure greater understanding among members of the public of the Corporation's efforts to preserve and care for our spaces.	3	Create a communications plan that promotes positive and encouraged behaviours in City of London Corporation open spaces, and provides clear information on the resources the Corporation commits to its open spaces.	Monthly e-newsletters delivered for each charity circulated. Messaging focusses on key conservation efforts and relevant information with a total of 2247 subscribers across all the Commons sites. Across the Commons 30 events were held with 1188 attendees			
		4	Improve service delivery by the Corporation at its open spaces through information exchange.	4	Development of a Community Engagement Toolkit that provides guidance on best practice engagement in a variety of circumstances and contexts. (Complete by 31 March 2025)				

3	ACCESS & RECREATION								
#	Theme	#	Objective	#	Measure	Progress Q4	Also contributes to:		
						(Jan-Feb- Mar)	NC&R	CE	CH&L

3.1	Balance the needs of visitors with the requirements of protecting the natural and heritage assets of the open spaces	1	Manage visitors to protect vulnerable areas.	1	Spatial masterplans created by 2025 to map wayfinding and visitor facilities to encourage use of most sustainable areas and away from ecologically sensitive locations.	A framework for Sustainable Visitor Use at Burnham Beeches report completed by Footprint Ecology			
		2	Plan for increased visitor numbers and improve durability of honeypot locations.	2	Site management plans developed by 2026, and a site-wide approach to physically managing the wear and tear on tracks and paths is articulated in annual site management plans.	Management plans in place for all sites.			
		3	Reduced visitor impact on priority habitats and other important sites through sustainable visitor and mitigation strategies being in place and implemented.	3	Annual visitor footfall survey conducted to monitor increase in numbers.	Yearlong visitor count process has been started at Burnham Beeches			
		4		4	Ecological monitoring of visitor impact (various measures)	At Burnham Beeches. Ongoing monitoring by CERs at regular intervals			
3.2	Enable the best possible visitor journey, creating the right information from pre-visit to a stress-free and	1	Provide clearly branded and accessible on-site wayfinding, interpretation and information.	1	On-site signage audited annually	At West Wickham and Coulsdon Commons: Procurement process completed on the design, manufacture and installation of Byelaw boards across the all the Commons.			

	enjoyable on-site experience	2	Provide easily accessible, clear and exemplary pre-visit information through digital platforms.	2	Standalone website created for each site by 2025	At BBSC Information point upgraded with new accessible and interactive displays.			
		3	Provide on-site infrastructure and welcome facilities to create exempt class sites that are renowned for the highest quality visitor experience.	3	Quality Accreditation is achieved				
		4	Make improvements to both informal and formal recreational facilities.	4	100% of Waymarked trails are audited annually to maintain standards	Site infrastructure checks completed at all sites. New Waymarker posts installed at Ashted Common			
3.3	Provide welcoming places that visitors from all backgrounds and abilities are comfortable to explore	1	Understand gaps in visitor profile.	1	Visitor profile survey undertaken by 2026				
		2	Work with partners to develop outreach to ensure wider audiences or are aware of and able to access sites.	2	Minimum of six outreach activities provided through partnership annually	31 events held over the period with 19 groups involved, including local schools, scouts/cubs/Beavers, running clubs, Conservation organisation and local businesses		X	
		3	Ensure that sites have least-restrictive access.	3	Least restrictive access achieved across whole landholding by 2026	Access audit carried out at BBSC to understand current position			
		4	Work towards excellence for physical access.	4	Accessibility information provided for every public facility on website by 2025	Promotion of facilities in partnership with Chilterns conservation board via access video at BBSC			

3.4	Build understanding and knowledge about the open spaces. Visitors will respect one another and will care for and advocate for the sites.	1	Information and education about the open spaces' culture, heritage and ecology will be provided through on site interpretation at visitor centres and through all marketing channels to increase understanding.	1	New interpretation panels created each year and websites updated monthly. Newsletters issued monthly	Monthly newsletter circulated by each Charity Total of 30 events held with 1188 attendees Information point at Burnham Beeches upgraded with new accessible and interactive displays		X	
		2	Respectful use of facilities and sites will be encouraged through engagement and instruction.	2	Codes of conduct are promoted on every site				
		3	Key messages are delivered through layered and targeted campaigns.	3	Seasonal engagement sessions provided on site (minimum one per season per site)	Multiple events held by each charity.			

4 CULTURE, HERITAGE, AND LEARNING									
#	Theme	#	Objective	#	Measure	Progress Q4	Also contributes to:		
						(Jan-Feb-March)	NC&R	CE	A&R
4.1	Developing nature connection and pro-environmental behaviours	1	Deliver learning activities which incorporate the 'pathways to nature connection' and which facilitate an increase in participants' feelings of nature connection.	1	Percentage of participants' feeling connected to nature after taking part in a learning session				
		2	Develop synergies between NE Learning, CoL Environmental Resilience and CoL Climate Action, and provide opportunities for children and young people to get involved and make a positive contribution to biodiversity and environmental resilience.	2	Number of environmental resilience projects for children/young people delivered each year				
		3	Collaborate with educators and researchers to develop an evidence-informed model of best practice in climate education and apply best practice to the NE learning programme.	3	Number of climate education themes integrated in NE Learning Programmes per year				

		4	Adopt sustainable practices, including an aim to achieve net zero, in accordance with Corporation policy and strategies e.g. the Climate Action Strategy.	4	Percentage of our assets and programmes that have an up-to-date audit of their scope 1 and scope 2 emissions				
4.2	Developing wellbeing through spending time in nature or through our heritage	1	Engage participants in activities which increase feelings of wellbeing.	1	Percentage of participants feel happy or very happy after taking part in our activities	At West Wickham and Coulsdon Commons: Nature connection walk on Farthing Downs (2 events, 22 attended). Feedback forms with positive information about event			
		2	Provide more opportunities for children to engage in outdoor play.	2	Number of children and young people taking part in our play programme.				
		3	Provide opportunities for adult volunteering as a means to increase wellbeing.	3	Percentage of our volunteers who rate their experience as positive or very positive				
4.3	Providing more opportunities through education and employment	1	Engage participants from London boroughs with high levels of deprivation and child poverty.	1	Number of learning programme participants from the 15 London boroughs rated highest for child poverty.				
		2	Provide bespoke learning opportunities for young people struggling with education, employment or mental health.	2	Number of participants taking part in bespoke learning programmes for young people struggling with education, employment or mental health				

		3	Provide bespoke learning sessions for children and young people with additional needs.	3	Number of bespoke programmes for children and young people with additional needs each year.	At Ashted Common: new partnership with youth organisation 'Oxygen'			
		4	Provide opportunities for apprenticeships and traineeships leading to skills and career development.	4	Percentage of our culture, heritage and learning workforce who are apprentices or trainees	At West Wickham and Coulsdon Commons: 2 Apprentices working towards Level 2 Award in Countryside Management and 1 just qualified and working as maternity cover for six months . At Burnham Beeches one apprentice is working towards Level 2 Award in Countryside Management			
4.4	Developing greater engagement, confidence and enjoyment	1	Engage participants in our learning, heritage and cultural activities which provide opportunities to explore, enjoy and feel safe in our spaces.	1	Number of people who participate in our programmes.	Across the Commons 1188 attended 30 events/walks/talks			
		2	Provide activities which enable participants to build confidence to explore green spaces.	2	Percentage of participants who feel confident or very confident to explore our spaces and sites after taking part.				
		3	Develop strategic partnerships with organisations that help to deliver our culture, heritage and learning offer.	3	Number of annual programmes delivered in partnership with others.	All charities: Over the quarter 19 different community groups worked with.			

		4	Ensure that our programming to build participants' fusion skills and confidence is informed by our communities of interest.	4	Number of annual programmes co-created with the community with a focus on skills development/ Adherence to community engagement toolkit.				
		5	Develop our communities of interest that participate in, advocate for, and support, our natural environment and heritage charities and assets.	5	Percentage of our heritage assets with an active social media account, website and supporter list.	All charities: 100% social media account			
	4.5 Ensuring the effective care, management and promotion of our offer	1	Conserve and enhance our heritage assets in accordance with statutory requirements, sector guidance and best practice.	1	Percentage of our heritage assets with an up-to-date inspection regime and management plan in place.	Quinquennial Inspections of Heritage Assets through CSD			
		2	Ensure a consistent approach to the management and promotion of our heritage assets.	2	Percentage of our heritage assets with a business and marketing plan in place.				
		3	Ensure our cultural programming is both informed by, and representative of, our diverse communities of interest.	3	Number of annual programmes with a focus on engaging under-represented communities/ adherence to community engagement toolkit.				

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City of London Corporation Committee Report

Committee(s): Epping Forest and Commons Committee – For Information	Dated: 29/05/2025
Subject: Burnham Beeches and Stoke Common Trustee's Annual Report and Financial Statements for the Year Ended 31 March 2024	Public report: For Information
This proposal: <ul style="list-style-type: none"> • delivers Corporate Plan 2024-29 outcomes • provides statutory duties • provides business enabling functions 	Flourishing Public Spaces
Does this proposal require extra revenue and/or capital spending?	No
If so, how much?	N/A
What is the source of Funding?	N/A
Has this Funding Source been agreed with the Chamberlain's Department?	N/A
Report of:	The Chamberlain Executive Director Environment
Report author:	Clem Harcourt, Chamberlain's Department

Summary

The final version of the Trustee's Annual Report and Financial Statements for the year ended 31 March 2024 for Burnham Beeches and Stoke Common (charity registration number 232987) are presented for information in the format required by the Charity Commission.

Recommendation(s)

It is recommended that the Trustee's Annual Report and Financial Statements for the 2023/24 Financial Year be noted.

Main Report

Background

1. The Trustee's Annual Report and Financial Statements for the Burnham Beeches and Stoke Common charity for the year ended 31 March 2024 are presented for

information having been signed on behalf of the Trust by the Chairman and Deputy Chairman of Finance Committee and the auditors, Crowe U.K LLP.

2. Members may also wish to note that a draft unaudited version of the 2023/24 Annual Report and Financial Statements was previously presented to your Committee in September 2024. In addition, the information contained within the Annual Report and Financial Statements has already been presented to your Committee via the outturn report in July 2024.
3. The Trustee's Annual Report and Financial Statements for 2023/24 was previously approved by Finance Committee in November 2024 on behalf of the Trustee in line with the arrangements in place for other charities in which the City is trustee.
4. A previous review of the charities for which the City is responsible, detailed key reports that should be presented to your Committee. The Trustee's Annual Report and Financial Statements was one of these reports. Information from these statements also forms part of the Annual Return to the Charity Commission which was filed by the regulatory deadline of 31 January 2025. Additional external audit and non-financial checks meant that we were unable to file any earlier than the 31 January 2025 statutory deadline. As a result of filing on this date, this is the earliest opportunity to present the final version of this report to your Committee.

Strategic implications - N/A

Financial implications - N/A

Resource implications - N/A

Legal implications - N/A

Risk implications - N/A

Equalities implications - N/A

Climate implications - N/A

Security implications - N/A

Appendices

- Appendix 1 – Burnham Beeches and Stoke Common Annual Report and Financial Statements for the year ended 31 March 2024

Clem Harcourt

Chamberlain's Financial Services Division

E: Clem.Harcourt@cityoflondon.gov.uk

Burnham Beeches and Stoke Common

Annual Report and Financial Statements for the year ended 31 March 2024

Charity registration number 232987

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ORIGINS OF THE CHARITY

Burnham Beeches is a 220-hectare area of open space, home to hundreds of living veteran beech and oak pollards. It is a natural and cultural heritage area of international importance, the legacy of centuries of interaction between people and the environment.

Burnham Beeches is designated as Site of Special Scientific Interest (SSSI), it is also a National Nature Reserve (NNR) and a Special Area of Conservation (SAC); there are requirements under the Wildlife and Countryside Act and also a European obligation to manage the Beeches for the benefit of its wildlife.

Stoke Common is an 80-hectare area of open space and contains the largest remnant of Buckinghamshire's once extensive heathland and is also designated as Site of Special Scientific Interest (SSSI).

Burnham Beeches was acquired under the Corporation of London (Open Spaces) Act 1878 which requires its preservation in perpetuity as open space for the recreation and enjoyment of the public.

The Burnham Beeches charity was registered in 1965.

On 12 September 2011 the assets of Stoke Common (unregistered) were transferred to Burnham Beeches (232987). After this date, the charity has been called Burnham Beeches and Stoke Common.

The objects of the charity are the preservation in perpetuity by the Corporation of London of the Open Spaces known as Burnham Beeches and Stoke Common, for the perpetual use thereof by the public for recreation and enjoyment.

TRUSTEE'S ANNUAL REPORT

STRUCTURE AND GOVERNANCE

GOVERNING DOCUMENTS

The governing document is the Corporation of London (Open Spaces) Act 1878 as amended. The charity is constituted as a charitable trust.

GOVERNANCE ARRANGEMENTS

The Mayor and Commonalty and Citizens of the City of London (also referred to as 'the City Corporation' or 'the City of London Corporation'), a body corporate and politic, is the Trustee of Burnham Beeches and Stoke Common. The City Corporation is Trustee acting by the Court of Common Council of the City of London in its general corporate capacity and that executive body has delegated responsibility in respect of the administration and management of this charity to various committees and sub-committees of the Common Council, membership of which is drawn from 125 elected Members of the Common Council and external appointees to those committees. In making appointments to committees, the Court of Common Council will take into consideration any particular expertise and knowledge of the elected Members, and where relevant, external appointees. External appointments are made after due advertisement and rigorous selection to fill gaps in skills.

Members of the Court of Common Council are unpaid for support provided to the charity and are elected by the electorate of the City of London. The key committees which had responsibility for directly managing matters related to the charity during 2023/24 were as follows:

- **Policy and Resources Committee** – responsible for allocating resources and administering the charity
- **Finance Committee** – responsible for administering the Trust on behalf of the Trustee.
- **Audit and Risk Management Committee** – responsible for overseeing systems of internal control and making recommendations to the Finance Committee of the charity.
- **Epping Forest and Commons Committee** – responsible for the activities undertaken at Burnham Beeches and Stoke Common, approving budget allocations for the forthcoming year and acting as Trustee of the charity.
- **Burnham Beeches and Stoke Common Consultation Group** – provides a forum for local residents and users to comment upon both the management of Burnham Beeches and Stoke Common.
- **Corporate Services Committee** – responsible for personnel and establishment matters throughout the City of London, including negotiations with the recognised trade unions.

Individuals collectively act as Trustee by virtue of positions that they hold in the City of London Corporation in accordance with the governing document. They act as a Trustee during their tenure of these positions.

All of the above committees are ultimately responsible to the Court of Common Council of the City of London. Committee meetings are held at the Trustee's discretion in public (except where it is not considered in the charity's best interests to do so), supporting a decision-making process which is clear, transparent and publicly accountable.

The charity is consolidated within City's Estate as the City of London Corporation exercises operational control over their activities. City's Estate, which was renamed from City's Cash during 2023/24, is a fund of the City Corporation that can be traced back to the 15th century and has been built up from a combination of properties, land, bequests and transfers under statute since that time. Investments in properties, stocks and shares are managed to provide a total return that:

- Allows City's Estate to use the income for the provision of services that are of importance nationally and internationally as well as to the City and Greater London;
- Maintains the asset base so that income will be available to fund services for the benefit of future generations.

The Trustee believes that good governance is fundamental to the success of the charity. An initial review of governance has been undertaken to ensure that the charity is effective in fulfilling its objectives, and furthermore detailed work is currently being undertaken as part of a corporate review of the open space charities of which the City Corporation is trustee; the review will report to the relevant City Corporation committees on initial conclusions in December 2024. Reference is being made to the good practices recommended within the Charity Governance Code, with a focus on ensuring regulatory compliance and the ongoing maintenance of an efficient and effective portfolio of charities that maximise impact for beneficiaries.

ORGANISATIONAL STRUCTURE AND DECISION-MAKING PROCESS

The charity is administered in accordance with its governing instruments and the City Corporation's own corporate governance and administration framework, including Committee Terms of Reference, Standing Orders, Financial Regulations and Officer Scheme of Delegations. These governance documents can be obtained via a request to the email address stated on page 38.

Each Member by virtue of their membership of the Court of Common Council, its relevant committees and sub-committees, has a duty to support the City Corporation in the proper exercise of its functions and in meeting its duties as Trustee of the charity by faithfully acting in accordance with charity law, the Terms of Reference of the relevant committee or sub-committee, and the City of London Corporation's agreed corporate governance framework as noted above, backed up by its standards regime.

As part of the City of London Corporation's corporate restructure, the Open Spaces Department merged with Planning & Transportation and Port Health & Environmental Services to form a new Environment Department. Burnham Beeches and Stoke Common became part of the Environment Department from 1 April 2022.

INDUCTION AND TRAINING OF MEMBERS

The City of London Corporation makes available to its Members and also to its external appointees, seminars and briefings on various aspects of its activities, including those concerning the charity, to enable Members to carry out their duties efficiently and effectively. Induction meetings are provided on specific aspects of the work of Burnham Beeches and Stoke Common. If suitable seminars or other training options are identified that are relevant to the charity, Members are advised of these opportunities.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are the preservation and maintenance of Burnham Beeches and Stoke Common, as open spaces for the recreation and enjoyment of the public.

Purposes of the charity as set out in the governing document, the Corporation of London (Open Spaces) Act 1878:

- Burnham Beeches and Stoke Common to be kept as open space for public recreation.
- Natural aspect to be preserved.
- Land to be unenclosed and unbuilt upon, except those features required for better attainment of the Act and deemed necessary by the City.
- Encroachments to be resisted and abated.

Main activities undertaken in relation to these purposes (all day-to-day activity is governed by 10-year site management plans):

- Practical conservation management activities to maintain the biodiversity of Burnham Beeches and Stoke Common, such as tree surgery work on the veteran and young replacement pollards, restoration of wood pasture and heathland habitats and management of firebreaks, scrub, grassland, bracken and wetland habitats.
- Providing volunteering opportunities to encourage community involvement.
- Providing and maintaining facilities for informal recreation.
- Grazing with cattle, ponies and other livestock where appropriate.
- Protecting Burnham Beeches and Stoke Common and their users from harm including by patrolling, enforcing byelaws and Public Space Protection Orders (in respect of dog control) as appropriate, resisting encroachments, mitigating threats and managing assets.
- Providing educational activities and events.
- Surveying and monitoring, for wildlife, visitor use, archaeological investigations and pollution monitoring.
- Managing and protecting three Scheduled Monuments, including an iron age hillfort and 13th century moated farmstead.

Issues the charity is seeking to tackle:

- Burnham Beeches and Stoke Common's natural and cultural heritage are of national and international importance, the legacy of centuries of interaction between people and the environment. As we progress through the 2020's and beyond the challenge of protecting this valuable resource will increase as pressures from environmental and human factors mount.

Aims:

- Maintain the biodiversity of Burnham Beeches and Stoke Common by managing habitats to favourable condition and achieving conservation gains that benefit the site and beyond.
Governing document link: preserve natural aspect, protect the timber and other trees, pollards, shrubs, underwood and herbage.
- Encourage the sustainable use of Burnham Beeches and Stoke Common for recreation and promote community involvement in all aspects of the site.
Governing document link: commons acquired by the City to be kept as open spaces for the recreation and enjoyment of the public
- Protect Burnham Beeches and Stoke Common and site users from harm by addressing or mitigating threats and maintaining assets, including heritage assets, in good condition.
Governing document link: open spaces kept unenclosed and unbuilt upon. Shall by all lawful means prevent, resist and abate enclosures, encroachments and buildings upon. The City may from time to time make and alter byelaws.

The Burnham Beeches and Stoke Common Management Plans describe the strategy for achieving these aims.

Volunteers

Burnham Beeches and Stoke Common provide a wide range of volunteer opportunities. Volunteers helped deliver a varied range of habitat restoration and site maintenance, monitoring activity, care of livestock and office support, all year round, with a total of 5,308 hours of support provided (2022/23: 4,250 hours). Highlights include volunteers helping to improve paths, replacing pond safety fencing and a pedestrian bridge and installing new signage at Burnham Beeches; delivering a site wide reptile survey at Stoke Common and a bat survey at both sites; a lichen survey at Burnham Beeches and supporting events ranging from family craft days to health walks.

Remuneration Policy

The charity's staff as employees of the City Corporation, have pay reviewed annually. The City Corporation is committed to attracting, recruiting and retaining skilled people and rewarding employees fairly for their contribution. As part of this commitment, staff are regularly appraised and, subject to performance, eligible for the payment of recognition awards.

The above policy applies to staff within the charity's key management personnel, as defined within Note 8 to the financial statements.

The charity is committed to equal opportunities for all employees. An Equality, Diversity & and Inclusion Sub-Committee has been established to actively promote equality, diversity and inclusion in service delivery and employment practices. The Sub-Committee is responsible for monitoring the delivery of the Equality and Inclusion Action Plan and progress against the Equality Objectives. This also includes addressing the City Corporation's gender, ethnicity and disability pay gaps.

The City's Equality Objectives were recently reviewed in accordance with the Equality Act 2010 which requires public bodies to publish equality objectives every four years. The City's Equality Objectives were approved by Policy and Resources Committee in March 2024 covering the five-year period from 2024 to 2029 to coincide with the City's Corporate Plan for 2024-29.

Senior staff posts of the City Corporation are individually evaluated and assessed independently against the external market allowing each post to be allocated an individual salary range within the relevant grade, which incorporates market factors as well as corporate importance.

Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Although Burnham Beeches and Stoke Common charity does not undertake widespread fundraising from the general public, any such amounts receivable are presented in the financial statements as "voluntary income" including grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day to day management of all income generation is delegated to the executive team, who are accountable to the Trustee. The charity is not bound by any regulatory scheme and does not consider it necessary to comply with any voluntary code of practice.

There is a donations page on the Burnham Beeches webpage, inviting and enabling the public to make online donations to the Burnham Beeches Ancient Trees campaign.

The charity has received no complaints in relation to fundraising activities in the current year (2022/23: none). Individuals are not approached for funds, hence the charity does not consider it necessary to design specific procedures to monitor such activities.

Public benefit statement

The Trustee confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing Burnham Beeches and Stoke Common aims and objectives and in planning future activities. The purpose of the charity is the preservation of Burnham Beeches and Stoke Common in perpetuity by the City of London Corporation as the Conservators of Burnham Beeches and Stoke Common, as open spaces for the recreation and enjoyment of the public.

Consequently, the Trustee considers that Burnham Beeches and Stoke Common operates to benefit the general public and satisfies the public benefit test.

REFERENCE AND ADMINISTRATIVE DETAILS

The administrative details of the charity are stated on page 38.

ACHIEVEMENTS AND PERFORMANCE

The key targets for 2023/24 together with their outputs and outcomes were:

Protection of Burnham Beeches and Stoke Common from the Impact of Development.

The team have worked with Buckinghamshire Council and Natural England to implement the mitigation strategy to prevent damage from additional recreation pressure from new development which includes promoting a local planning policy of no additional dwellings within 500m of Burnham Beeches SAC. Buckinghamshire Council have been collecting mitigation payments from new dwellings between 500m and 5.6km. This work involved the adoption of an 80yr Strategic Access Management and Monitoring Strategy (SAMMS) to confirm projects to be undertaken by the charity with the money raised to help mitigate the impact of development between 500m and 5.6Km from the SAC boundary.

The team at Burnham Beeches and Stoke Common have continued to support Buckinghamshire Council in developing their local plan and by implementing actions required by the SAMMS, including developing the role of the SAMMS funded conservation and community engagement ranger (CER).

In the last year, this has included the development of a mitigation monitoring strategy. This identifies a range of monitoring that the team can undertake to measure the effect of the CER in mitigating the impact of new development around Burnham Beeches. Various projects will be implemented in 2024/25 to deliver the first year of this long-term monitoring plan.

The team worked with Slough Borough Council developing the role of the Section 106 funded conservation and Community Engagement Ranger. The two CERs work closely together on a range of projects.

The CERs have developed key mitigation messages for use both on and off site; undertaken regular patrol and activities to influence the behaviour of visitors; and began to develop plans to mitigate the impact of development within the 5.6KM zone around Burnham Beeches by encouraging residents in new developments to include alternative green spaces/wider countryside around those new developments in their activities as appropriate. They also developed new interpretative materials and a wide range of information including new pop-up displays and an event tricycle.

Protection of the wider landscape around Burnham Beeches.

The team continued to work with neighbouring landowners, including the National Trust, Buckinghamshire Council and the Dorneywood Trust, to influence the management of land adjacent to Burnham Beeches to better support the protected species and habitats. In 2023/24, this has involved a series of meeting to look at funding opportunities and building consensus on the future direction of any collaborative projects.

Protection of Burnham Beeches from very high recreation pressure

The implementation of SAMMS project and employment of the two Community

Engagement Rangers are all actions to support this objective.

The team have continued to liaise with Buckinghamshire Council to support the implementation of a roadside parking prevention plan, to protect verges and land Burnham Beeches and Stoke Common and prevent nuisance parking on local roads. This was due to be implemented in 2021/22 and 2022/23 but the Council's delivery timetable has moved back to summer of 2024.

The temporary seasonal area and path closures at Burnham Beeches, first introduced in late winter 2020/21, were expanded in 2023/24. They were again put in place from December 2023 to the end of March 2024 with clear signage and good alternative access routes made available. These seasonal, proactive, actions have continued to reduce and prevented damage to the scheduled monuments and vulnerable habitats.

Public Spaces Protection Orders in relation to dog walking activities at Burnham Beeches were reviewed in 2023. Following all necessary consultation and notification, the PSPO's were renewed on the 1st of December 2023 with two minor modifications.

Caring for Scheduled Monuments (SMs) at Burnham Beeches

2023/24 saw the completion of the Heritage Lottery Fund funded, partnership project, Beacons of the past – Hillforts in the Chilterns Landscape. This included the installation of a new site sign, completion of augmented reality interpretation and a final whole site SM management plan. The new signage and the augmented reality app were launched at an event in November 2023, attended by the Chairman of Epping Forest and Commons Committee, representatives of the Chilterns Conservation Board and The Burnham Beeches and Stoke Common Consultation Group along with 60 children from a local school.

Countryside Stewardship and key habitat management works & veteran trees.

49 veteran pollarded trees were cut on rotation as part of the countryside stewardship funded work in 2023/24. All planned, wood pasture restoration work at Burnham Beeches and Heathland restoration work at Stoke Common was completed. The wood pasture restoration included tree removal on Seven ways plain Scheduled Monument – work enabled by the development of the SM management plan produced as part of the hillforts project above.

Grazing

Plans from current management plan, 2020 –2029, to further expand the area of Burnham Beeches grazed by livestock continued in 2023/24 with an expansion of the area grazed by invisible fences and the use of the No fence system to deliver all invisible fenced area grazing with cattle.

Sculpture/Sensory trail and information point

Plans to refresh both the Burnham Beeches information point and sculpture/sensory were developed and costed with 8 new sculptures being created in 2023/24 and a project brief and tender pack prepared for the information point procurement in 2024/25.

Pond restoration

Plans to deliver pond restoration made no progress in 2023/24 beyond the completion of site habit and species surveys.

Oak Processionary Moth (OPM)

In 2023/24, the OPM control area boundary changed and both sites are now within the OPM core zone. This change necessitated a development of a new management plan based on risk which guided all work in June to August 2023 and should allow a more targeted approach to OPM management in future.

The team also worked with colleagues investigating the role that natural predation of OPM caterpillar has for future control strategies with good levels of natural predation being recorded in 2023/24.

PLANS FOR FUTURE PERIODS

The aim of the charity is the preservation in perpetuity by the Corporation of London of the Open Spaces known as Burnham Beeches and Stoke Common, for the perpetual use thereof by the public for recreation and enjoyment.

Key projects for 2024/25 include:

Protection of Burnham Beeches and Stoke Common from impact of development.

The team at Burnham Beeches and Stoke Common will continue to support Buckinghamshire Council in developing their local plan and by implementing actions required by the SAMMS including developing the role of SAMMS funded Conservation and Community Engagement Ranger.

The team will continue to work with Slough Borough Council to obtain the best protection possible from development pressure caused by housing development and the Slough local plan develop the role of the section 106 funded Conservation and Community Engagement Ranger.

Protection of the wider landscape around Burnham Beeches

The team will continue to work with neighbouring landowners, including the National Trust, Buckinghamshire Council and the Dorneywood Trust, to change the management of land adjacent to Burnham Beeches to better support the protected species and habitats. and obtain costs for delivering this, including potential funding options for delivery. The team will also look to encourage other landowners to join in the discussions in 2024/25.

Protection of Burnham Beeches from very high recreation pressure

The team will continue to work with Buckinghamshire Council to help them implement a roadside parking prevention plan, to protect verges and land around Burnham Beeches and prevent nuisance parking on local roads.

The team will look to produce a Sustainable Visitor Access and Mitigation Strategy for the Beeches based on the findings from the visitor impact study completed in 2022/23. This work is a project funded through the SAMMS and will further guide future options to help minimise damage from heavy recreational use.

Countryside Stewardship

Key habitat management works to meet obligations under the scheme, at both sites, will be undertaken as per site management plans. The team will also carry out clearance and reduction work around old and new pollards as per the 10-year work programmes and maintain efforts on squirrel control to ensure reduction in damage on old pollards which are the most important habitat feature at Burnham Beeches and of international significance. As part of the City of London's Natural Environment Carbon removal plan, the team will support actions to further improve and monitor the impact of squirrel control.

Grazing

Plans from the new management plan 2020 -2029 to further expand the area of Burnham Beeches grazed by livestock will continue in 2024/25 with the development of plans to look to revert, all or part of the Stag carpark to heathland and by the continued development and use of invisible fences.

Sculpture/Sensory trail and information point

The new sculpture produced in 2023/24 will be installed along with the development of a new trail leaflet and QR code-based information during the first quarter of 2024/25. Plans to refresh the Burnham Beeches information point will be tendered in early 2024/25 and material produced and installed, subject to funding, by 31 March 2025.

Pond restoration

Plans to deliver pond restoration will be progressed to detailed work plans and tender and year 1 works delivered subject to team capacity and funds being available.

Natural Environment Carbon removal plan

As part of the Natural Environment Carbon removal plan, the team will support actions to look at the reversion of all or part of the Stag carpark to heathland.

FINANCIAL REVIEW

Overview of Financial Performance

Income

In 2023/24, the charity total income for the year was £1,803,706, an overall decrease of £470,582 against the previous year (£2,274,288). The principal source of income was from City of London Corporation's City's Estate fund (see below), and the main reason for the decrease in income was due to the Section 106 and SAMMS contributions received from local authorities being less than in the previous financial year as detailed below.

Income from Charitable Activities comprised £265,284 from fees and charges (2022/23: £304,300) and £91,849 from rents (2022/23: £57,282). The decrease in income from fees and charges was due to a decrease in filming income with the increase in income from rents attributable to additional income from the café and electricity recharges from tenants.

Grants income of £151,154 was received in the year (2022/23: £97,070). Donation income was £2,454 (2022/23: £8,113) and Section 106 and SAMMS contributions from local authorities amounted to £340,120 (2022/23: £754,785).

An amount of £948,831 (2022/23: £1,050,592) was received from the City of London Corporation's City's Estate as a contribution towards the running costs of the charity. The grant decreased due to the City of London funding fixed asset additions in the previous year in addition to reductions in transport related costs and repairs and maintenance expenditure resulting in the charity requiring a lower level of funding from City's Estate.

Expenditure

Total expenditure for the year was £1,524,544 (2022/23: £1,514,234) all of which related to charitable activities. The increase in expenditure was due to an increase in employment costs following cost of living pay rises awarded to staff as well as additional recharges from corporate departments and an impairment charge being recognised on tangible fixed assets during 2023/24.

Funds held

The charity's total funds held increased by £279,162 to £2,091,866 as at 31 March 2024 (2022/23: increased by £760,054 to £1,812,704).

The charity's designated funds consist of unrestricted income which the Trustee has chosen to set aside for specific purposes. Such designations are not legally binding, and the Trustee can decide to 'undesignate' these funds at any time. Designations as at 31 March 2024 totalled £989,506 (2022/23: £1,022,884), a decrease of £33,378. Designated funds within the unrestricted funds represent the net book value of fixed assets held and a designated fund for Stoke Common.

A general fund of £2,268 (2022/23: £2,268) relates to surplus unrestricted donations income.

A restricted fund of £1,100,092 (2022/23: £787,552) was held at year-end. This relates to £956,288 of S106 and SAMMS contributions from Buckinghamshire Council and Slough Borough Council (2022/23: £721,310), £60,014 legacy payments for the purpose of specific restoration work (2022/23: £60,014), £76,558 in unspent grant monies to fund ancient tree maintenance work (2022/23 £0) and £7,232 in donations generated from the Burnham Beeches Ancient Trees Campaign (2022/23: £6,228).

Details of all funds held, including their purposes, is set out within Note 15 to the financial statements.

Reserves

The charity receives significant support from the City of London Corporation which is committed to contributing as necessary to the funds of the charity; it does so out of its City's Estate Funds. These Funds are used to meet the deficit on running expenses on a year-by-year basis. Consequently, this charity has limited free reserves and a reserves policy is considered by the Trustee to be inappropriate. Donations are now being sought and these may be carried forward, but there is currently no intention to hold them as a minimum amount owing to the deficit funding model currently adopted by the City of London Corporation.

The Trustee does not consider there to be any material uncertainty around going concern and further detail regarding this is set out on page 26.

Principal Risks and Uncertainties

The charity is committed to a programme of risk management as an element of its strategy to preserve the charity's assets. In order to embed sound practice the senior leadership team ensures that risk management policies are applied, that there is an on-going review of activity and that appropriate advice and support is provided. A key risk register has been prepared for the charity, which has been reviewed by the Trustee. This identifies the potential impact of key risks and the measures which are in place to mitigate such risks.

The principal risks faced by the charity, and actions taken to manage them are as follows:

Risk	Actions to manage risks
Negative impacts of visitor pressure	The neighbouring local authority is due to install permanent parking restrictions which should prevent damage from car parking on surrounding roads and land. An action plan is being developed to reduce the impact of high visitor levels.
Negative impacts from pests and diseases	Actions are in place to manage OPM at Stoke Common.

Risk	Actions to manage risks
	<p>Biosecurity measures are in place for staff, volunteers and contractors including public messages.</p> <p>The Tree Safety Policy is reviewed every three years, and the local site policy annually.</p> <p>Annual tree inspections are undertaken by qualified personnel.</p> <p>Staff training is kept updated to enable timely identification of pests and knowledge of correct treatment/prevention.</p>
Rural Payment Agency Grants	Reductions in grant monies from the Rural Payments Agency were deferred and the current level of funding secured for a further period following legal challenge to the reduction
Decline in condition of assets	Structures are kept under regular review and defects addressed and/or raised with the City of London's City Surveyor's Department.
Budget pressure	Budgets are kept under continual review and opportunities for savings/income generation are sought.
Negative impacts of development and encroachment	<p>Officers work in partnership with local planning authorities, scrutinising and commenting on proposed Local Plans and other policies.</p> <p>Active monitoring of air pollution and environmental impacts is carried out.</p> <p>Monitor the success of the funded ranger posts.</p>
Adverse impacts of extreme weather and climate change	<p>Local emergency plans and site maps are in place and developed in collaboration with local fire services.</p> <p>Warnings of extreme weather are monitored, and action plans implemented as necessary.</p>
Pollution	A project has been commissioned to assess the impact of pollution on indicator species.

TRUSTEE RESPONSIBILITIES

The Trustee is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustee to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the Trustee must not approve the financial statements unless the Trustee is satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustee to ensure that the financial statements comply with the Charities Act 2011. The Trustee is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustee is aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the Trustee has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Financial statements are published on the Trustee's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the Trustee's website is the responsibility of the Trustee. The Trustee's responsibility also extends to the ongoing integrity of the financial statements contained therein.

Adopted and signed for on behalf of the Trustee.



Henry Nicholas Almroth Colthurst, Deputy
Chairman of Finance Committee of
The City of London Corporation

Randall Keith Anderson, Deputy
Deputy Chairman of Finance
Committee of The City of London
Corporation

Guildhall, London

30th January 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF BURNHAM BEECHES AND STOKE COMMON

Opinion

We have audited the financial statements of Burnham Beeches and Stoke Common ('the charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustee with respect to going concern are described in the relevant sections of this report.

Other information

The trustee is responsible for the other information contained within the annual report.

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustee report; or
- sufficient and proper accounting records have not been kept by the Charity; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustee

As explained more fully in the trustee responsibilities statement set out on page 18 and 19, the trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustee is responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustee either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011, and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually

or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the Charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the Charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Health and safety legislation, and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustee and other management and inspection of regulatory and legal correspondence, if any.

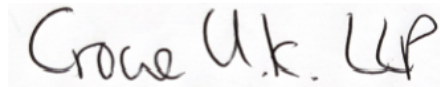
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, legal counsel and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and

regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustee as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Crowe U.K. LLP". The signature is written in a cursive, slightly slanted style.

Crowe U.K. LLP

Statutory Auditor

55 Ludgate Hill, London, EC4M 7JW

31.01.2025

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2023/24 Total Funds £	2022/23 Total Funds £
Income from:					
Voluntary activities	2	12,264	481,464	493,728	859,968
Charitable activities	3	357,133	-	357,133	361,582
Grant from City of London Corporation	4	948,831	-	948,831	1,050,592
Investments	5	4,014	-	4,014	2,146
Total income		1,322,242	481,464	1,803,706	2,274,288
Expenditure on:					
Charitable activities:					
Preservation and operation of Burnham Beeches and Stoke Common	6	1,355,620	168,924	1,524,544	1,514,234
Total expenditure		1,355,620	168,924	1,524,544	1,514,234
Net income/(expenditure) and net movement in funds		(33,378)	312,540	279,162	760,054
Reconciliation of funds:					
Total funds brought forward	15	1,025,152	787,552	1,812,704	1,052,650
Total funds carried forward	15	991,774	1,100,092	2,091,866	1,812,704

All of the above results are derived from continuing activities.

There were no other recognised gains and losses other than those shown above.

The notes on pages 26 to 37 form part of these financial statements.

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 Total £	2023 Total £
Fixed assets:			
Tangible assets	10	852,906	890,298
Total fixed assets		852,906	890,298
Current assets			
Debtors	11	343,483	116,719
Cash at bank and in hand		972,895	955,959
Total current assets		1,316,378	1,072,678
Creditors: Amounts falling due within one year	12	(65,418)	(138,272)
Net current assets		1,250,960	934,406
Total assets less current liabilities		2,103,866	1,824,704
Creditors: Amounts falling due after more than one year	13	(12,000)	(12,000)
Total net assets		2,091,866	1,812,704
The funds of the charity:			
Restricted income funds	15	1,100,092	787,552
Unrestricted income funds	15	991,774	1,025,152
Total funds		2,091,866	1,812,704

The notes on pages 26 to 37 form part of these financial statements

Approved and signed on behalf of the Trustee.



Caroline Al-Beyerty

Chamberlain of London and Chief Financial Officer

30th January 2025

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items that are considered material in relation to the financial statements of the charity.

(a) Basis of Preparation

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared under the historical cost convention as modified by the valuation of investments which are held at fair value and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) (second edition effective 1 January 2019) and the Charities Act 2011.

(b) Going concern

The financial statements have been prepared on a going concern basis as the Trustee considers that there are no material uncertainties about the charity's ability to continue as a going concern. The charity's governing documents place an obligation on the City of London Corporation to preserve the open spaces for the benefit of the public. Funding is provided from the City of London Corporation's City's Estate. The Trustee considers the level of grant funding received and plans activities as a result of this. On an annual basis, a medium-term financial forecast is prepared for City's Estate, covering the next 5 years from the period covered by these financial statements. The latest forecast anticipates that adequate funds will be available in the 12 months from the date of these financial statements being signed to enable the charity to continue to fulfil its obligations.

In making this assessment the Trustee has considered the potential ongoing impact of the current high inflationary pressures on the financial position, including future income levels and planned expenditure and the liquidity of the charity over the next 12-month period. The assessment helps to provide assurances that the charity can continue to keep operating over the next 12-month period. For this reason, the Trustee continues to adopt a going concern basis for the preparation of the financial statements.

(c) Key management judgements and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenditure. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of decisions about carrying values of assets and liabilities that are not readily apparent from other sources. The resulting accounting estimates will, by definition, seldom equal the related actual results.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised

and in any future periods affected. Management do not consider there to be any material revisions requiring disclosure.

In preparing the financial statements, management has made the following key judgements: useful economic life of fixed assets.

(d) Statement of Cash Flows

The charity has taken advantage of the exemption in FRS102 (paragraph 1.12b) from the requirement to produce a statement of cash flows on the grounds that it is a qualifying entity.

A Statement of Cash Flows is included within the City's Estate Annual Report and Financial Statements 2024 which is publicly available at www.cityoflondon.gov.uk.

(e) Income

All income is included in the Statements of Financial Activities (SOFA) when the charity is legally entitled to the income; it is more likely than not that economic benefit associated with the transaction will come to the charity and the amount can be quantified with reasonable certainty. Income consists of donations, charges for use of facilities, contributions, grants, investment income, interest, sales and rental income.

The City of London Corporation's City's Estate meets the deficit on running expenses of the charity and also provides funding for certain capital works. This income is considered due each year end once the deficit on running expenses and capital works funding has been confirmed and is recognised in the SOFA at this point.

Contributions income relating to both Section 106 of the Town and Country Planning Act 1990 and Strategic Access Management & Monitoring Strategy (SAMMS) contributions have been recognised in the SOFA in the year in which this income has been received.

(f) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under the principal categories of 'expenditure on raising funds' and 'expenditure on charitable activities'. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Governance costs include the costs of governance arrangements which relate to the general running of the charity as opposed to the direct management of functions inherent in the activities undertaken. These include the costs associated with constitutional and statutory requirements such as the cost of Trustee meetings.

Support costs (including governance costs) include activities undertaken by the City Corporation on behalf of the charity, such as human resources, digital services, legal support, accounting services, committee administration, public relations and premises costs. The basis of the cost allocation is set out in Note 7.

The Trustee, the City Corporation, accounts centrally for all payroll related deductions. As a result, the charity accounts for all such sums due as having been paid. The costs incurred in the administration of each charity are recharged by the City Corporation, and these costs are included within support costs.

(g) Pension Costs

Staff are employed by the City of London Corporation and are eligible to contribute to the City of London Local Government Pension Fund, which is a funded defined benefit scheme. The estimated net deficit on the Fund is the responsibility of the City of London Corporation as a whole, as one employer, rather than the specific responsibility of any of its three main funds (City Fund, City's Estate and Bridge House Estates) or the trusts it supports.

The Fund's estimated net liability has been determined by independent actuaries in accordance with FRS102 as £49.9m as at 31 March 2024 (£142.6m as at 31 March 2023). Since any net deficit is apportioned between the financial statements of the City of London's three main funds, the charity's Trustee does not anticipate that any of the liability will fall on the charity. The charity is unable to identify its share of the pension scheme assets and liabilities and therefore the Pension Fund is accounted for as a defined contribution scheme in these financial statements.

Barnett Waddingham, an independent actuary, carried out the latest triennial actuarial assessment of the scheme as at 31 March 2022, using the projected unit method. The 31 March 2022 valuation was carried out in 2022/23 and has set the contribution rates for the period 01 April 2023 to 31 March 2026 at 21%. Contribution rates adopted for the financial years 2020/21, 2021/22 and 2022/23 were set at 21%.

(h) Taxation

The charity meets the definition of a charitable trust for UK income tax purposes, as set out in Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the charity is exempt from UK taxation in respect of income or capital gains under part 10 of the Income Tax Act 2007 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

(i) Fixed Assets

Heritage Land and Associated Buildings

Burnham Beeches and Stoke Common comprises 303 hectares (748 acres) of land in South Buckinghamshire, together with associated buildings. The object of the charity is the preservation of Burnham Beeches and Stoke Common in perpetuity as Open Spaces for the recreation and enjoyment of the public. Burnham Beeches and Stoke Common is considered to be inalienable (i.e. they may not be disposed of without specific statutory powers).

Land and the original associated buildings are considered to be heritage assets. In respect of the original land and buildings, cost or valuation amounts are not included in these financial statements as reliable cost information is not available and a significant cost would be involved in the reconstruction of past accounting records, or

in the valuation, which would be onerous compared to the benefit to the users of these accounts.

Additions to the original land and capital expenditure on buildings and other assets are included as fixed assets at historic cost, less provision for depreciation and any impairment, where this cost can be reliably measured. Heritage assets are reviewed annually for indicators of impairment and adjustments recognised accordingly if required.

Tangible Fixed Assets

Assets that are capable of being used for more than one year and have a total cost greater than £50,000 are capitalised. Where capitalised assets are purchased across multiple charities, the costs are allocated to each charity based on the relevant amounts incurred by each individual charity. Such assets are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is charged on a straight-line basis, in order to write off each asset over its estimated useful life as follows:

	Years
Operational buildings	30 to 50
Improvements and refurbishments to buildings	up to 30
Equipment	5 to 25
Plant	10
Vehicles	up to 10

(j) Cash

Cash and cash equivalents include cash in hand, overdrafts (if any) and short term deposits and other instruments held as part of the Corporation's treasury management activities with original maturities of three months or less.

(k) Funds structure

Income, expenditure and gains/losses are allocated to particular funds according to their purpose:

Restricted Funds – These include income that is subject to specific restrictions imposed by donors, with related expenditure deducted when incurred.

Unrestricted Funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustee and include both income generated by assets held within the permanent endowment fund and from those representing unrestricted funds. Specifically, this represents the surplus of income over expenditure for the charity which is carried forward to meet the requirements of future years, known as free reserves.

Designated Funds – these are funds set aside by the Trustee out of unrestricted funds for a specific purpose.

(I) Insurance

The charity, elected Members and staff supporting the charity's administration are covered by the City Corporation's insurance liability policies, and otherwise under the indemnity the City Corporation provides to Members and staff, funded from City's Estate.

2. INCOME FROM VOLUNTARY ACTIVITIES

	Unrestricted funds	Restricted funds	Total 2023/24	Unrestricted funds	Restricted funds	Total 2022/23
	£	£	£	£	£	£
Grants	10,814	140,340	151,154	87,070	10,000	97,070
Donations and legacies	1,450	1,004	2,454	3,438	4,675	8,113
Contributions	-	340,120	340,120	-	754,785	754,785
Total	12,264	481,464	493,728	90,508	769,460	859,968

Contributions income related to £340,120 received from Buckinghamshire Council in relation to Strategic Access Management & Monitoring Strategy (SAMMS) contributions to mitigate the adverse ecological impacts associated with developments in the Special Area of Conservation. (2022/23: £479,297 SAMMS and £264,697 from Slough Borough Council under Section 106 of the Town and Country Planning Act 1990 to fund a ranger post at Burnham Beeches over a five-year period)

3. INCOME FROM CHARITABLE ACTIVITIES**Income from charitable activities**

	Unrestricted funds	Total 2023/24	Unrestricted funds	Total 2022/23
	£	£	£	£
Charges for use of facilities	265,284	265,284	304,300	304,300
Rental income	91,849	91,849	57,282	57,282
Total	357,133	357,133	361,582	361,582

4. INCOME FROM THE CITY OF LONDON CORPORATION

	Unrestricted funds	Total 2023/24	Unrestricted funds	Total 2022/23
	£	£	£	£
Revenue and Capital grants	948,831	948,831	1,050,592	1,050,592

5. INCOME FROM INVESTMENTS

	Unrestricted funds	Total 2023/24	Unrestricted funds	Total 2022/23
	£	£	£	£
Interest	4,014	4,014	2,146	2,146

Income for the year included:

Grants – Grants have been received from Natural England's Countryside Stewardship Scheme and the Rural Payments Agency under the basic payment scheme for carrying out specific programmes operated by the charity.

Contributions – being funding received and Strategic Access Management & Monitoring Strategy (SAMMS) contributions from local authorities

Donations – being voluntary amounts received from the public through donations; including donations collected via the Burnham Beeches webpage for the Burnham Beeches Ancient Trees campaign.

Grants from the City of London Corporation – being the amount received from the City of London Corporation's City's Estate to meet the deficit on running expenses of the charity, alongside funding for capital purchases.

Charitable activities – being amounts generated from charges made to the public for the use of facilities, such as car parks, the use of the site as a filming location and from the rental of the Beeches Eco Café.

6. EXPENDITURE

	Direct costs £	Support costs £	Total 2023/24 £	Direct costs £	Support costs £	Total 2022/23 £
Preservation and operation of Burnham Beeches and Stoke Common	1,279,914	244,630	1,524,544	1,302,026	212,208	1,514,234

Charitable activity

Expenditure on the charitable activities includes labour, premises costs, equipment, materials and other supplies and services incurred in the running of Burnham Beeches and Stoke Common.

Auditor's remuneration and fees for other services

Crowe U.K. LLP are the auditors of the City of London's City's Estate Fund and provide assurance services to all of the different charities of which it is Trustee. In 2023/24, an audit fee of £6,930 was recharged (2022/23: £5,500). No other services were provided to the charity by its auditors during the year (2022/23: £nil).

7. SUPPORT COSTS

Support costs include activities undertaken by the City of London Corporation on behalf of the Charity, such as human resources, digital services, legal support, accounting services, committee administration and premises costs. Such costs are determined on a departmental basis, and are allocated on a cost recovery basis to the charity based on time spent, with associated office accommodation charged proportionately to the space occupied by the respective activities, with the split of costs as follows:

	Charitable activities £	Governance £	2023/24 £	2022/23 £
Department:				
Chamberlain	25,366	-	25,366	28,884
Comptroller & City Solicitor	-	-	-	4,659
Town Clerk	-	25,975	25,975	22,978
City Surveyor	30,447	-	30,447	21,353
Natural Environment directorate	96,155	-	96,155	95,310
Other governance & support costs	7,914	6,930	14,844	12,901
Digital Services	51,843	-	51,843	26,123
Sub-total	211,725	32,905	244,630	212,208
Reallocation of governance costs	32,905	(32,905)	-	-
Total	244,630	-	244,630	212,208

All support costs are undertaken from unrestricted funds. Governance costs are allocated based on a proportion of officer time spent on the administration of Trustee and Committee related meetings.

8. DETAILS OF STAFF COSTS

All staff that work on behalf of the charity are employed by the City Corporation. The average number of people directly undertaking activities on behalf of the charity during the year was 15 (2022/23: 12).

Amounts paid in respect of employees directly undertaking activities on behalf of the charity were as follows:

	2023/24 £	2022/23 £
Salaries and wages	532,634	427,671
National Insurance costs	54,540	43,623
Employer's pension contributions	116,241	92,731
Total emoluments of employees	703,415	564,025

The number of directly charged employees whose emoluments (excluding employer's pension contribution) for the year were over £60,000 was nil (2022/23: nil).

Remuneration of Key Management Personnel

The charity considers its key management personnel to comprise the Members of the City of London Corporation, acting collectively for the City Corporation in its capacity as the Trustee, and the Director of Open Spaces who manages the seven open spaces funded by the City of London Corporation. A proportion of the Directors' employment benefits are allocated to this charity.

Support is also provided by other chief officers and their departments from across the City of London Corporation, including the Town Clerk and Chief Executive, Chamberlain, Comptroller and City Solicitor and City Surveyor.

The amount of employee benefits received by key management personnel totalled £6,478 (2022/23: £15,508). No members received any remuneration, with directly incurred expenses reimbursed, if claimed. Expenses totalling £nil were claimed in 2023/24 (2022/23: £nil).

9. HERITAGE ASSETS

Since 1880 the primary purpose of the charity has been the preservation of Burnham Beeches and Stoke Common for the recreation and enjoyment of the public. As set out in Note 1(j), the original heritage land and buildings are not recognised in the Financial Statements. Policies for the preservation and management of Burnham Beeches and Stoke Common are contained in the Management plans for Burnham Beeches and Stoke Common. Records of heritage assets owned and maintained by Burnham Beeches and Stoke Common can be obtained from the Executive Director of Environment at the principal address as stated on page 38.

10. TANGIBLE FIXED ASSETS

	Land and Buildings £	Infrastructure £	Plant £	Equipment £	Vehicles £	Total £
Cost						
At 1 April 2023	835,256	137,725	50,000	232,487	-	1,255,468
Additions	-	-	-	19,026	24,537	43,563
Disposals	-	-	-	-	-	-
Impairment	-	-	-	(50,000)	-	(50,000)
At 31 March 2024	835,256	137,725	50,000	201,513	24,537	1,249,031
Depreciation						
At 1 April 2023	304,952	17,208	5,000	38,010	-	365,170
Charge for the year	18,148	8,604	5,000	19,203	-	50,955
Disposals	-	-	-	-	-	-
Impairment	-	-	-	(20,000)	-	(20,000)
At 31 March 2024	323,100	25,812	10,000	37,213	-	396,125
Net book value						
At 31 March 2024	512,156	111,913	40,000	164,300	24,537	852,906
At 31 March 2023	530,304	120,517	45,000	194,477	-	890,298

During 2023/24, a review of tangible fixed assets was undertaken to identify any indications of impairment. As part of this review, it was identified that an item of equipment, with a net book value of £30,000 as at 31 March 2023, showed

indications of impairment. As a result, an impairment charge has been recognised in 2023/24 to account for the current recoverable value of the asset.

11. DEBTORS

	2024	2023
	£	£
Rental debtors	9,987	8,701
Prepayments and accrued income	4,197	3,983
Recoverable VAT	15,696	34,838
Other debtors	76	92
Sundry debtors	313,527	69,105
Total	343,483	116,719

12. CREDITORS – AMOUNT FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	18,531	25,604
Accruals	30,883	76,161
Deferred income	10,262	9,940
Other creditors	5,742	26,567
Total	65,418	138,272

Deferred income relates to rental income received in advance for periods after the year-end.

	2024	2023
	£	£
Deferred income analysis within creditors:		
Balance at 1 April	9,940	2,703
Amounts released to income	(9,940)	(2,703)
Amounts deferred in the year	10,262	9,940
Balance at 31 March	10,262	9,940

13. CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Sundry deposits	12,000	12,000

The Sundry deposit relates to a Café rent deposit.

14. ANALYSIS OF NET ASSETS BY FUND

At 31 March 2024	Unrestricted Income Funds		Restricted Funds	Total at 31 March 2024	Total at 31 March 2023
	General Funds	Designated Funds			
	£	£	£	£	£
Tangible Assets	-	852,906	-	852,906	890,298
Current Assets	79,686	136,600	1,100,092	1,316,378	1,072,678
Current Liabilities	(65,418)	-	-	(65,418)	(138,272)
Non-current liabilities	(12,000)	-	-	(12,000)	(12,000)
Total	2,268	989,506	1,100,092	2,091,866	1,812,704

At 31 March 2023	Unrestricted Income Funds		Restricted Funds	Total at 31 March 2023	Total at 31 March 2022
	General Funds	Designated Funds			
	£	£	£	£	£
Tangible Assets	-	890,298	-	890,298	859,812
Current Assets	152,540	132,586	787,552	1,072,678	254,121
Current Liabilities	(138,272)	-	-	(138,272)	(49,283)
Non-current liabilities	(12,000)	-	-	(12,000)	(12,000)
Total	2,268	1,022,884	787,552	1,812,704	1,052,650

15. MOVEMENT IN FUNDS

At 31 March 2024	Total as at 1 April 2023	Income	Expenditure	Gains & (losses)	Transfers	Total as at 31 March 2024
	£	£	£	£	£	£
Restricted funds:						
Legacy income	60,014	-	-	-	-	60,014
Campaign donations	6,228	1,004	-	-	-	7,232
S106 contributions	721,310	340,120	(105,142)	-	-	956,288
Countryside Stewardship Scheme	-	140,340	(63,782)	-	-	76,558
Total restricted funds	787,552	481,464	(168,924)	-	-	1,100,092
Unrestricted funds:						
General funds	2,268	1,274,665	(1,274,665)	-	-	2,268
Designated funds:						
Stoke Common	132,586	4,014	-	-	-	136,600
Land and Buildings	530,304	-	(18,148)	-	-	512,156
Infrastructure	120,517	-	(8,604)	-	-	111,913
Furniture and Equipment	194,477	19,026	(19,203)	(30,000)	-	164,300
Plant	45,000	-	(5,000)	-	-	40,000
Vehicles	-	24,537	-	-	-	24,537
Total designated funds	1,022,884	47,577	(50,955)	(30,000)	-	989,506
Total unrestricted funds	1,025,152	1,322,242	(1,325,620)	(30,000)	-	991,774
Total funds	1,812,704	1,803,706	(1,494,544)	(30,000)	-	2,091,866

RESTATED

At 31 March 2023	Total as at 1 April 2022 £	Income £	Expenditure £	Total as at 31 March 2023 £
Restricted funds:				
Legacy income	60,014	-	-	60,014
Campaign donations	1,553	4,675	-	6,228
S106 contributions	-	754,785	(33,475)	721,310
Landscape Project	-	10,000	(10,000)	-
Total restricted funds	61,567	769,460	(43,475)	787,552
Unrestricted funds:				
General funds	831	1,423,939	(1,422,502)	2,268
Designated funds:				
Stoke Common	130,440	2,146	-	132,586
Land and Buildings	548,452	-	(18,148)	530,304
Infrastructure	117,820	11,301	(8,604)	120,517
Furniture and Equipment	143,540	67,442	(16,505)	194,477
Plant	50,000	-	(5,000)	45,000
Total designated funds	990,252	80,889	(48,257)	1,022,884
Total unrestricted funds	991,083	1,504,828	(1,470,759)	1,025,152
Total funds	1,052,650	2,274,288	(1,514,234)	1,812,704

Purposes of restricted funds

Legacy income - To be held and spent in accordance with the donor's wishes in maintaining a pond area.

Campaign donations - Represents funds received from the public through donations. A donations page has been created on the Burnham Beeches webpage, inviting and enabling the public to make online donations to the Burnham Beeches ancient trees campaign. In total, £1,004 was received during the year (2022/23: £4,675).

Section 106 Contributions – Funds received from Slough Borough Council and Buckinghamshire Council under Section 106 of the Town and Country Planning Act 1990 and Strategic Access Management & Monitoring Strategy agreements. Projects will be undertaken to mitigate the impact of local new developments.

Countryside Stewardship Scheme – Relates to surplus grant monies received from the Rural Payments Agency to fund future ancient tree maintenance works at Burnham Beeches. As at 31 March 2024, an amount of £76,558 in unspent monies was held in reserve (2022/23: £0).

Purposes of unrestricted funds

General fund – Consists of surplus unrestricted donation income. Unrestricted donations received during the year were £1,450 (2022/23: £3,438) of which £nil (2022/23: £1,437) was surplus and transferred to the general fund.

Designated funds have been set aside by the Trustee for the following purposes:

Fixed Assets (Land and Buildings Fund, Infrastructure Fund, Vehicle Fund, Furniture and Equipment Fund and Plant Fund) – tangible fixed assets are included at historic cost less provision for depreciation and any impairment. The net book value of fixed assets at 31 March 2024 was £852,906 and is represented by these five designated

funds (2022/23: £890,298, four designated funds). The figures for the previous year have been restated following a renaming of asset headings during 2023/24.

Stoke Common designated fund – Stoke Common was acquired by the City of London from South Bucks District Council on 31 October 2007. On 12 September 2011, the assets and liabilities of Stoke Common were transferred to Burnham Beeches and Stoke Common. £109,872 was transferred, being the balance of the lump sum from South Buckinghamshire District Council; interest accrued to date is reflected in the balance of £136,600 as at 31 March 2024 (2022/23: £132,586). This lump sum is to fund on-going maintenance costs of Stoke Common.

16. RELATED PARTY TRANSACTIONS

The City Corporation is the sole Trustee of the charity, as described on page 4. The City Corporation provides various services to the charity, the costs of which are recharged to the charity. This includes the provision of banking services, charging all transactions to the charity at cost and crediting or charging interest at a commercial rate. The cost of these services is included within expenditure, as set out in Note 6.

The charity is consolidated within the accounts of City's Estate, a fund of the City of London Corporation (the City Corporation, the Corporate Trustee of the charity), by virtue of the deemed control arising from the provision of the shortfall between the charity's income and expenditure by City's Estate, whose place of business is Guildhall, London EC2P 2EJ. The principal purpose of City's Estate is to manage its investments in properties, stocks and shares to provide returns which allows the City Corporation to use the income for the provision of services that are of importance to the City and Greater London as well as nationally and internationally, and to maintain the asset base so that income will be available to fund services for the benefit of future generations. The financial statements of City's Estate can be obtained from the address provided above.

The charity is required to disclose information on related party transactions with bodies or individuals that have the potential to control or influence the charity. Members are required to disclose their interests, and these can be viewed online at www.cityoflondon.gov.uk.

Members and senior staff are requested to disclose all related party transactions, including instances where their close family has made such transactions.

Figures in brackets represent the amounts due at the balance sheet date. Other figures represent the value of the transactions during the year.

Related party	Connected party	2023/24 £	2022/23 £	Detail of transaction
City of London Corporation	The City of London Corporation is the Trustee for the charity	948,831 (nil)	1,050,592 (nil)	The City of London Corporation's City's Estate meets the deficit on running expenses of the charity
		244,630 (nil)	212,208 (nil)	Administrative services provided for the charity

REFERENCE AND ADMINISTRATION DETAILS

CHARITY NAME Burnham Beeches and Stoke Common

Registered charity number 232987

PRINCIPAL OFFICE OF THE CHARITY & THE CITY CORPORATION

Guildhall, London, EC2P 2EJ

TRUSTEE

The Mayor and Commonalty & Citizens of the City of London

SENIOR MANAGEMENT

Chief Executive

Ian Thomas CBE – The Town Clerk and Chief Executive of the City of London Corporation

Treasurer

Caroline Al-Beyerty - The Chamberlain & Chief Financial Officer of the City of London Corporation

Solicitor

Michael Cogher - The Comptroller and City Solicitor of the City of London Corporation

Environment Department

Katie Stewart – Executive Director of Environment

Emily Brennan – Director of Natural Environment (appointed 5th June 2023)

AUDITORS

Crowe U.K. LLP, 55 Ludgate Hill, London, EC4M 7JW

BANKERS

Lloyds Bank Plc., P.O.Box 1000, BX1 1LT

Contact for The Chamberlain & Chief Financial Officer, to request copies of governance documents & of the Annual Report of City's Estate:

CHBOffice-BusinessSupport@cityoflondon.gov.uk

City of London Corporation Committee Report

Committee(s): Epping Forest and Commons Committee – For Information	Dated: 29/05/2025
Subject: West Wickham Common and Spring Park Wood and Coulsdon and Other Commons Trustee's Annual Report and Financial Statements for the Year Ended 31 March 2024	Public report: For Information
This proposal: <ul style="list-style-type: none"> • delivers Corporate Plan 2024-29 outcomes • provides statutory duties • provides business enabling functions 	Flourishing Public Spaces
Does this proposal require extra revenue and/or capital spending?	No
If so, how much?	N/A
What is the source of Funding?	N/A
Has this Funding Source been agreed with the Chamberlain's Department?	N/A
Report of:	The Chamberlain Executive Director Environment
Report author:	Clem Harcourt, Chamberlain's Department

Summary

The final versions of the Trustee's Annual Report and Financial Statements for the year ended 31 March 2024 for both West Wickham Common and Spring Park Wood (charity registration number 232988) and Coulsdon and Other Commons (charity registration number 232988-1) are presented for information in the format required by the Charity Commission.

Recommendation(s)

It is recommended that the Trustee's Annual Report and Financial Statements for the 2023/24 Financial Year for both charities be noted.

Main Report

Background

1. The Trustee's Annual Report and Financial Statements for both the West Wickham Common and Spring Park Wood charity and the Coulsdon and Other Commons charity for the year ended 31 March 2024 are presented for information having been signed on behalf of the Trust by the Chairman of Finance Committee and the auditors, Crowe U.K LLP.
2. Members should note that the information contained within the Annual Report and Financial Statements has already been presented to your Committee via the outturn report in July 2024.
3. A previous review of the charities for which the City is responsible, detailed key reports that should be presented to your Committee. The Trustee's Annual Report and Financial Statements was one of these reports.
4. Members may also wish to note that owing to its level of income for 2023/24, West Wickham Common and Spring Park Wood did not require a full audit with the accounts having therefore being signed off by the independent examiner, Crowe U.K LLP. The accounts for Coulsdon and Other Commons for 2023/24 however required a full audit and were subsequently signed off by the external auditors, Crowe U.K. LLP.
5. Information from these statements also forms part of the Annual Return to the Charity Commission. Please note that the Annual Return for both charities was filed on 16 April 2025, after the regulatory deadline of 31 January 2025. This can largely be explained by delays in the approval by the Charity Commission to link these two charities to allow filing of one set of accounts and their decision not to back date this approval to 2023-24 accounts. This meant that separate accounts for the two charities had to be prepared, and filed for the 2023/24 financial year, with split prior year results. From 2024-25 one set of linked accounts will be prepared to normal timelines.
6. Please also note that for the 2024/25 financial year, the two charities will prepare one set of accounts using the linked accounting basis.

Strategic implications - N/A

Financial implications - N/A

Resource implications - N/A

Legal implications - N/A

Risk implications - N/A

Equalities implications - N/A

Climate implications - N/A

Security implications - N/A

Appendices

- Appendix 1 – West Wickham Common and Spring Park Wood Annual Report and Financial Statements for the year ended 31 March 2024.
- Appendix 2 – Coulsdon and Other Commons Annual Report and Financial Statements for the year ended 31 March 2024.

Clem Harcourt

Chamberlain's Financial Services Division

E: Clem.Harcourt@cityoflondon.gov.uk

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West Wickham Common and Spring Park Wood

Annual Report and Financial Statements for
the year ended 31 March 2024

Charity registration number 232988

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ORIGINS OF THE CHARITY

West Wickham Common and Spring Park Wood comprises 30 hectares of area of open space, made up of natural chalk grassland, wooded pasture, copse and natural wooded areas, including several veteran species. Its natural and cultural heritage are of national importance, the legacy of centuries of interaction between people and the environment.

Acquisition

West Wickham Common

The majority of Common was acquired by a Conveyance dated 28 October 1892 made between (1) Sir. J Lennard and others, (2) Rt Hon. A.F. Baron Kinnaird and others and (3) The Mayor and Commonalty and Citizens of the City of London pursuant to Corporation of London (Open Spaces) Act 1878 for £2,000.

The pond was acquired by a Conveyance dated 11 September 1934 made between (1) A. E. Cresswell and (2) The Mayor and Commonalty and Citizens of the City of London (0881-002) pursuant to Corporation of London (Open Spaces) Act 1878 as a gift.

Spring Park Wood

In 1926, the City of London Corporation acquired the woodland at Spring Park, under the framework in the Corporation of London (Open Spaces) Act 1878 “the 1878 Act”, as a gift from Colonel Sir Arthur and Stephen Hallam Farnaby Lennard of Wickham Court. In 1927, the area of open meadow between the woodland and the Addington Road was acquired by the City of London Corporation, under the 1878 Act, from the same vendors for a cost of £1,623 2s 6d.

TRUSTEE'S ANNUAL REPORT

STRUCTURE AND GOVERNANCE

GOVERNING DOCUMENTS

The primary governing document for the West Wickham Common and Spring Park Wood charity (registration number 232988) ("the charity") is the Corporation of London (Open Spaces) Act 1878. The charity is constituted as a charitable trust.

GOVERNANCE ARRANGEMENTS

The Mayor and Commonalty and Citizens of the City of London (also referred to as 'the City Corporation' or 'the City of London Corporation'), a body corporate and politic, is the trustee of the West Wickham Common and Spring Park Wood charity. The City Corporation is trustee acting by the Court of Common Council of the City of London in its general corporate capacity and that executive body has delegated responsibility in respect of the administration and management of the charity to various committees and sub-committees of the Common Council, membership of which is drawn from 125 elected Members of the Common Council and external appointees to those committees. In making appointments to committees, the Court of Common Council will take into consideration any particular expertise and knowledge of the elected Members, and where relevant, external appointees. External appointments are made after due advertisement and rigorous selection to fill gaps in skills. Elected Aldermen and Members of the City of London Corporation are appointed by the Court of Common Council to the Epping Forest and Commons Committee, which exercises functions for and on behalf of the trustee in relation to the day-to-day management of the West Wickham Common and Spring Park Wood charity.

Members of the Court of Common Council are unpaid for support provided to the charity and are elected by the electorate of the City of London. The key committees or groups which had responsibility for directly managing or considering matters related to the charity during 2023/24 were as follows:

- **Policy and Resources Committee** – responsible for allocating resources and administering the charity.
- **Finance Committee** – responsible for controlling budgets, support costs and other central charges that affect the charity as a whole.
- **Audit and Risk Management Committee** – responsible for overseeing systems of internal control and making recommendations to the Finance Committee relating to the approval of the Annual Report and Financial Statements of the charity.
- **Epping Forest & Commons Committee** – responsible for the activities undertaken at West Wickham Common and Spring Park Wood, approving budget allocations for the forthcoming year and acting as Trustee of the charity.
- **Natural Environment Board** - policy and strategic body in relation to the activities of the City Corporation's Natural Environment Division within the Environment Department.
- **West Wickham, Spring Park and Coulsdon Commons Consultation Group** - provides a forum for local residents and users to comment upon the management of public open spaces.

- **Corporate Services Committee** - responsible for personnel and establishment matters throughout the City of London, including negotiations with the recognised trade unions.

All of the above committees are ultimately responsible to the Court of Common Council. Committee meetings are held at the trustee's discretion in public (except where it is not considered in the charity's best interests to do so), supporting a decision-making process which is clear, transparent and publicly accountable.

The charity is consolidated within City's Estate as the City of London Corporation exercises operational control over its activities. City's Estate is a fund of the City Corporation that can be traced back to the 15th century and has been built up from a combination of properties, land, bequests and transfers under statute since that time. Investments in properties, stocks and shares are managed to provide a total return that:

- Allows City's Estate to use the income for the provision of services that are of importance nationally and internationally as well as to the City and Greater London.
- Maintains the asset base so that income will be available to fund services for the benefit of future generations.

The Trustee believes that good governance is fundamental to the success of the charity. An initial review of governance was undertaken to ensure that the charity is effective in fulfilling its objectives, and further, more detailed work is underway as part of a corporate review of the open space charities of which the City Corporation is the trustee. Reference is being made to the good practices recommended within the Charity Governance Code, with a focus on ensuring regulatory compliance and the ongoing maintenance of an efficient and effective portfolio of charities that maximise impact for beneficiaries.

ORGANISATIONAL STRUCTURE AND DECISION-MAKING PROCESS

The charity is administered in accordance with its governing instruments and the City Corporation's own corporate governance and administration framework, including Committee Terms of Reference, Standing Orders, Financial Regulations and Officer Scheme of Delegations. These governance documents can be obtained via a request to the email address stated on page 28.

Each Member by virtue of their membership of the Court of Common Council and its relevant committees and sub-committees, has a duty to support the City Corporation in the proper exercise of its functions and in meeting its duties as trustee of the charity by faithfully acting in accordance with charity law, the Terms of Reference of the relevant committee or sub-committee, and the City Corporation's agreed corporate governance framework as noted above, backed up by its standards regime.

As part of the City of London Corporation's restructure, the Open Spaces Department merged with Planning & Transportation and Port Health & Environmental Services to form a new Environment Department, and West Wickham Common and Spring Park Wood became part of the Environment Department from 1 April 2022.

INDUCTION AND TRAINING OF MEMBERS AND COMMITTEE MEMEBRS

The City Corporation makes seminars and briefings on various aspects of its activities, including those concerning the charity, available to its Members and others serving on committees which are involved with the charity, to enable them to carry out their duties efficiently and effectively. Induction meetings are provided on specific aspects of the work of West Wickham Common and Spring Park Wood. If suitable seminars or other training options are identified that are relevant to the charity, Members are advised of these opportunities.

OBJECTIVES AND ACTIVITIES

The objective of the charity is summarised as the preservation in perpetuity of the open spaces known collectively as West Wickham Common and Spring Park Wood for the recreation and enjoyment of the public.

As set out in the governing document, the Corporation of London (Open Spaces) Act 1878, complemented by the City of London Corporation (Open Spaces) Act 2018, the purposes of the charity include:

- Keeping West Wickham and Spring Park Wood in perpetuity as open spaces for public recreation and enjoyment.
- As far as possible, preserving the natural aspect of the open spaces, and protecting the timber and other trees, pollards, shrubs, underwood and herbage growing on the open spaces.

The main activities undertaken in relation to these purposes include:

- Practical conservation management activities to maintain the biodiversity of the open spaces, including tree surgery work on the veteran oaks, heathland management, bracken suppression and management of firebreaks, woodland management through rotational coppicing and management of grassland.
- Providing volunteering opportunities to encourage community involvement.
- Providing and maintaining facilities for informal recreation.
- Protecting the open spaces and its users from harm by patrolling, enforcing byelaws, resisting encroachments, challenging threats and managing assets.
- Providing educational activities and events.
- Surveying and monitoring, for wildlife, visitor use, archaeological investigations and pollution monitoring.

West Wickham Common and Spring Park Wood's natural and cultural heritage are of national importance, the legacy of centuries of interaction between people and the environment. As we progress through the 2020's and beyond the challenge of protecting this valuable resource will increase as pressures from environmental and human factors mount.

Aims of the charity

- Maintain the biodiversity of West Wickham Common and Spring Park Wood by managing habitats to favourable condition and achieving conservation gains that benefit the site and beyond. *Governing document link: preserve natural aspect, protect the timber and other trees, pollards, shrubs, underwood, and herbage.*
- Encourage the sustainable use of West Wickham Common and Spring Park Wood for recreation and promote community involvement in all aspects of the site. *Governing document link: land to be kept as open spaces for the recreation and enjoyment of the public.*
- Protect West Wickham Common and Spring Park Wood and its users from harm. Challenge threats and maintain assets, including heritage assets, in good condition. *Governing document link: open spaces kept unenclosed and unbuilt upon. Shall by all lawful means prevent, resist and abate enclosures, encroachments and buildings upon. The City Corporation may from time to time make and alter byelaws.*

The West Wickham Common and Spring Park Wood Management Plans describe the strategy for achieving these aims.

Volunteers

The West Wickham Common and Spring Park Wood charity welcomes volunteers both directly and through partner organisation in all aspects of open space management. Group volunteering continued as normal during 2023/24, with a slight increase in actual individuals and hours given. We also saw an increase in corporate volunteering across all sites.

Volunteer numbers have increased in 2023/24 and the total number of hours they contributed also increased in the same period.

Remuneration Policy

The charity's staff are employees of the City Corporation and, alongside all staff, pay is reviewed annually. The City Corporation is committed to attracting, recruiting and retaining skilled people and rewarding employees fairly for their contribution. As part of this commitment, staff are regularly appraised and, subject to performance, eligible for the payment of recognition awards.

The above policy applies to staff within the charity's key management personnel, as defined within note 7 to the financial statements.

The City Corporation is committed to equal opportunities for all employees. An Equality, Diversity and Inclusion (EDI) Sub-Committee has been established to actively promote equality, diversity and inclusion in service delivery and employment practices. The Sub-Committee is responsible for monitoring the delivery of the Equality and Inclusion Action Plan and progress against the Equality Objectives. This also includes addressing the City Corporation's gender, ethnicity and disability pay gaps.

The City Corporation's Equality Objectives were recently reviewed in accordance with the Equality Act 2010 which requires public bodies to publish equality objectives every four years. The City Corporation's Equality Objectives were approved by Policy and Resources Committee in March 2024 covering the five-year period from 2024 to 2029 to coincide with the City's Corporate Plan 2024-29.

The City Corporation's Equality Objectives 2024-2029 are positioned as a dynamic crosscutting framework for advancing and integrating the City Corporation's commitment to equity, equality, diversity and inclusion as a leader, employer, and service provider. They are collectively owned across all departments and institutions.

Fundraising

Section 162A of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Although the West Wickham Common and Spring Park Wood charity does not undertake widespread fundraising from the general public, any such amounts receivable are presented in the financial statements as "voluntary income" including grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day-to-day management of all income generation is delegated to the charity's executive staff who are accountable to the trustee. The charity is not bound by any regulatory scheme and does not consider it necessary to comply with any voluntary code of practice.

The charity received no complaints in relation to fundraising activities in 2023/24 (2022/23: nil). Individuals are not approached for funds, hence the charity does not consider it necessary to design specific procedures to monitor such activities.

Public benefit statement

The Trustee confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the West Wickham Common and Spring Park Wood charity's aims and objectives and in planning future activities. The purposes of the charity is the preservation in perpetuity of West Wickham Common and Spring Park Wood as an open space for the recreation and enjoyment of the public.

Consequently, the Trustee considers that West Wickham Common and Spring Park Wood operates to benefit the general public and satisfies the public benefit test.

REFERENCE AND ADMINISTRATIVE DETAILS

The administrative details of the charity are stated on page 28.

ACHIEVEMENTS AND PERFORMANCE

West Wickham Common and Spring Park Wood Commons 2023/24 aims together with their outcomes were:

Staff – Recruited a new Assistant Ranger Apprentice to the team. This 18-month post, funded through the Apprenticeship Levy will support the team in delivering key services. After an unsuccessful recruitment campaign, the Conservation Ranger post remains vacant. We will undertake a refreshed campaign in 2024/25. There is also a vacancy for a Support Services Officer as the current team member resigned.

Countryside Stewardship – Delivered an agreed programme of nature conservation works to enhance the quality of the sites.

Countryside Management:

Woodland – Continue traditional rotational coppicing for nature conservation. Completed all tree safety works identified in the 2023 surveys.

Volunteers & Events – Provided educational walks & talks and other events across the charity. Our programme of site management for nature conservation was supported by the contributions by our amazing volunteers.

PLANS FOR FUTURE PERIODS

Key projects for 2024/25 include:

Staff – Recruit to our vacant Conservation Ranger post to strengthen our biodiversity monitoring and stewardship. Recruit to the vacant Support Services Officer at Merlewood Estate Office. Continue to develop our apprentice through an extensive blended learning experience and prepare them for their final assessment in 2025. Develop a business case to recruit an additional apprentice in autumn 2024.

Countryside Stewardship – Continue to deliver agreed programme of nature conservation works to enhance the quality of the sites and develop our evidence-based monitor and review system to record habitat changes.

Woodland – Undertake all tree safety works. Coppice sweet chestnut compartment at Spring Park as part of the 16-year rotation.

Events – Continue with the development and delivery of a programme of walks, talks and guided events.

Volunteers – Continue to provide and develop further opportunities for volunteering across the charity.

FINANCIAL REVIEW

Overview of Financial Performance

Income

In 2023/24, the charity's total income for the year was £139,352, an overall increase of £12,361 against the previous year (£126,991). The principal source of income was from City of London Corporation's City's Estate fund (see below).

Income from Charitable Activities comprised £0 from fees charged (2022/23: £89), £36 from rents (2022/23: £37) and £1,551 from sales (2022/23: £1,993) with 2023/24 seeing reduced income generated from the sales of goods and materials.

In total, grant income of £4,667 was received in the year, towards programmes administered by the charity (2022/23: £1,296). The main reason for the increase was additional funding received from the Rural Payments Agency in relation to Agri - environment schemes that provide funding to farmers and land managers to farm in a way that supports biodiversity, enhances the landscape, and improves the quality of water, air and soil.

Donations – included contributions towards corporate volunteering events and for free events such as guided walks, as well as amounts donated by the public at walks and talks advertised via Eventbrite. In total £423 was received during the year (2022/23: £648).

An amount of £132,675 (2022/23: £122,928) was received from the City of London Corporation's City's Estate as a contribution towards the running costs of the charity. The increase in funding is explained by funding being received from City's Estate for the purchase of a vehicle during 2023/24.

Expenditure

Total expenditure for the year relating to charitable activities expenditure was £114,889 (2022/23: £126,991). The decrease can be explained by reduced expenditure on repairs and maintenance and costs recharged from corporate departments.

Funds held

The charity's total funds held increased by £24,463 to £24,463 as at 31 March 2024 (2022/23: funds held of £nil). The increase in funds is explained by the purchase of a vehicle during 2023/24 funded by a contribution from City's Estate.

The charity's designated funds consist of unrestricted income funds which the Trustee has chosen to set aside for specific purposes. Such designations are not legally binding, and the Trustee can decide to "undesignate" these funds at any time. Designations as at 31 March 2024 totalled £24,463 (2022/23: £nil). The increase in designated funds relates to a vehicle having been purchased during 2023/24 which has been accounted for as tangible fixed assets as noted above.

Details of funds is set out within note 13 to the financial statements.

Reserves

The charity receives significant support from the City of London Corporation which has committed to contribute as necessary to the funds of the charity, it does so out of City's Estate. These funds are used to meet the deficit on running expenses on a year-by-year basis. Consequently, a reserves policy is currently considered by the Trustee to be inappropriate.

The Trustee does not consider there to be any material uncertainty around going concern and further detail regarding this is set out on page 17.

The Trustee is monitoring the situation and will continue with its purpose to preserve West Wickham Common and Spring Park Wood in perpetuity as an Open Space for recreation and enjoyment of the public.

Principal Risks and Uncertainties

The Trustee is committed to a programme of risk management as an element of its strategy to preserve the charity's assets. In order to embed sound practice the senior leadership team ensures that risk management policies are applied, that there is an on-going review of activity and that appropriate advice and support is provided. A key risk register has been prepared for the charity, which has been reviewed by the Trustee. This identifies the potential impact of key risks and the measures which are in place to mitigate such risks.

The principal risks faced by the charity, and actions taken to manage them are as follows:

Risk	Actions to manage risks
Decline in condition of assets	Monthly site infrastructure checks.
Negative impacts of visitor pressure	Recruit to the vacant Conservation Ranger post.
Negative impacts of development and encroachment	Recruit to the vacant Conservation Ranger post. Seek advice and support from colleagues in the Planning and Development Division.
Negative impacts of pests and diseases	Ensure staff training is kept updated to enable timely identification of pest and knowledge of correct treatment/prevention. Annual tree inspections undertaken through qualified personnel. Active involvement with leading partners such as Forestry Commission and Natural England. Measures in place for staff, volunteers and contractors including public messages. Review The Commons' Tree Safety Policy tri-annually.
Pollution	Attend meetings of the local Flood Action Group. Liaise with City Solicitors regarding liabilities.
Budget pressures	Regular review and monitoring of income situation.

Risk	Actions to manage risks
Adverse impacts of extreme weather and climate change	<p>Fire management and monitoring policies and plans are in place and link to staff training and local emergency services.</p> <p>Storm monitoring and management policies across all sites are linked to high staff awareness and training.</p> <p>Understanding of the potential impacts of climate change on the open spaces.</p> <p>Engagement in climate change research and debate.</p>

TRUSTEE'S RESPONSIBILITIES

The Trustee is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustee to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the Trustee must not approve the financial statements unless the Trustee is satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

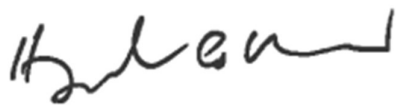
The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustee to ensure that the financial statements comply with the Charities Act 2011. The Trustee is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustee is aware:

- there is no relevant audit information of which the charity's independent examiners are unaware; and
- the Trustee has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Financial statements are published on the Trustee's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the Trustee's website is the responsibility of the Trustee. The Trustee's responsibility also extends to the ongoing integrity of the financial statements contained therein.

Adopted and signed for on behalf of the Trustee.

A handwritten signature in black ink, appearing to read 'H. Colthurst', written in a cursive style.

Deputy Henry Nicholas Almroth Colthurst,
Chairman of Finance Committee of
The City of London Corporation
Guildhall, London

27 March 2025

Independent examiner's report to the Trustee of West Wickham Common and Spring Park Wood

I report to the Trustee on my examination of the accounts of West Wickham Common and Spring Park Wood for the year ended 31 March 2024 which are set out on pages 15 to 27.

This report is made solely to the charity's Trustee, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's Trustee those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's Trustee as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity Trustee of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

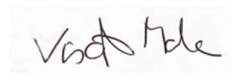
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Vincent Marke, FCA

Crowe U.K LLP,
55 Ludgate Hill,
London,
EC4M 7JW

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2023/24 £	2023/24 £	2022/23 £
Income from:				
Voluntary activities	2	5,090	5,090	1,944
Charitable activities	3	1,587	1,587	2,119
Grant from City of London Corporation	4	132,675	132,675	122,928
Total income		139,352	139,352	126,991
Expenditure on:				
Charitable activities:				
Preservation and operation of West Wickham Common and Spring Park Wood	5	114,889	114,889	126,991
Total expenditure		114,889	114,889	126,991
Net income/(expenditure)		24,463	24,463	-
Net movement in funds		24,463	24,463	-
Reconciliation of funds:				
Total funds brought forward	13	-	-	-
Total funds carried forward		24,463	24,463	-

All of the above results are derived from continuing activities.

There were no other recognised gains and losses other than those shown above.

The notes on pages 17 to 27 form part of these financial statements.

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 Total £	2023 Total £
Fixed assets:			
Tangible assets	9	24,463	-
Total fixed assets		24,463	-
Current assets			
Debtors	10	2,317	3,613
Cash at bank and in hand		-	6,209
Total current assets		2,317	9,822
Current liabilities			
Creditors: Amounts falling due within one year	11	(2,317)	(9,822)
Net current (liabilities)/assets		-	-
Total assets less current liabilities		24,463	-
The funds of the charity:			
Unrestricted income funds	13	24,463	-
Total funds		24,463	-

The notes on pages 17 to 27 form part of these financial statements

Approved and signed on behalf of the Trustee.



Caroline Al-Beyerty

Chamberlain of London and Chief Financial Officer

27 March 2025

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items that are considered material in relation to the financial statements of the charity.

(a) Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS102, has been prepared under the historical cost convention as modified by the valuation of investments which are held at fair value and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition effective 1 January 2019) and the Charities Act 2011. Previously, all income, expenditure, assets, liabilities and funds of the West Wickham Common and Spring Park Wood charity and the Coulsdon and Other Commons charity have been accounted for as one charity. An application to link the charities for accounting purposes was approved by the Charity Commission in December 2024. However, for 2023/24, the accounts of the two charities have been separated with assumptions made by management in relation to the apportionment of the income, expenditure, assets, liabilities and funds between the two individual charities.

(b) Going concern

The financial statements have been prepared on a going concern basis as the Trustee considers that there are no material uncertainties about the charity's ability to continue as a going concern. The governing documents place an obligation on the City of London Corporation to preserve the open spaces for the benefit of the public. Funding is provided from the City of London Corporation's City's Estate. On an annual basis, a medium-term financial forecast is prepared for City's Estate covering the next 5 years from the period covered by these financial statements. The latest forecast anticipates that adequate funds will be available in the next 12 months from the date of these financial statements being signed to enable the charity to continue to fulfil its obligations.

In making this assessment, the Trustee has considered the potential ongoing impact of current high inflationary pressures on the financial position, including future income levels and planned expenditure and the liquidity of the charity over the next 12-month period. For this reason, the Trustee continues to adopt a going concern basis for the preparation of the financial statements.

(c) Key management judgements and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenditure. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of decisions about carrying values of assets and liabilities that are not readily apparent from other sources. The resulting accounting estimates will, by definition, seldom equal the related actual results.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected. Management do not consider there to be any material revisions requiring disclosure.

In preparing the financial statements, management has made the following key judgements: useful economic life of fixed assets and the apportionment of income, expenditure, assets, liabilities and funds between the West Wickham Common and Spring Park Wood charity and the Coulsdon and Other Commons charity.

(d) Statement of Cash Flows

As per section 14.1 of the Charities SORP, the charity is not required to produce a statement of cash flows on the grounds that it is a qualifying entity.

A Statement of Cash Flows is included within the City's Estate Annual Report and Financial Statements 2024 which is publicly available at www.cityoflondon.gov.uk.

(e) Income

All income is included in the Statements of Financial Activities (SOFA) when the charity is legally entitled to the income; it is more likely than not that economic benefit associated with the transaction will come to the charity and the amount can be quantified with reasonable certainty. Income consists of donations, charges for use of facilities, contributions, grants, sales and rental income.

The City of London Corporation's City's Estate meets the deficit on running expenses of the charity and also provides funding for certain capital works. This income is considered due each year end once the deficit on running expenses and capital works funding has been confirmed, and is recognised in the SOFA at this point.

(f) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under the principal category of 'expenditure on charitable activities'. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Governance costs include the costs of governance arrangements which relate to the general running of the charity as opposed to the direct management of functions inherent in the activities undertaken. These include the costs associated with constitutional and statutory requirements such as the cost of Trustee meetings.

Support costs (including governance costs) include activities undertaken by the City Corporation on behalf of the charity, such as human resources, digital services, legal support, accounting services, committee administration, public relations and premises costs. These costs are recharged and the basis of the cost allocation is set out in note 6.

The Trustee, the City Corporation, accounts centrally for all payroll related deductions. As a result, the charity accounts for all such sums due as having been paid.

(g) Pension costs

Staff are employed by the City of London Corporation and are eligible to contribute to the City of London Local Government Pension Fund, which is a funded defined benefit scheme. The estimated net deficit on the Fund is the responsibility of the City of London Corporation as a whole, as one employer, rather than the specific responsibility of any of its three main funds (City Fund, City's Estate and Bridge House Estates) or the trusts it supports.

The Fund's estimated net liability has been determined by independent actuaries in accordance with FRS102 as £49.9m as at 31 March 2024 (£142.6m as at 31 March 2023). Since any net deficit is apportioned between the financial statements of the City of London's three main funds, the charity's Trustee does not anticipate that any of the liability will fall on the charity. The charity is unable to identify its share of the pension scheme assets and liabilities and therefore the Pension Fund is accounted for as a defined contribution scheme in these financial statements.

Barnett Waddingham, an independent actuary, carried out the latest triennial actuarial assessment of the scheme as at 31 March 2022, using the projected unit method. The 31 March 2022 valuation was carried out in 2022/23 and has set the contribution rates for the period 01 April 2023 to 31 March 2026 at 21%. Contribution rates adopted for the financial years 2020/21, 2021/22 and 2022/23 had been set at 21%.

(h) Taxation

The charity meets the definition of a charitable trust for UK income tax purposes, as set out in Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the charity is exempt from UK taxation in respect of income or capital gains under part 10 of the Income Tax Act 2007 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

(i) Fixed Assets

Heritage Land and Associated Buildings

West Wickham Common and Spring Park Wood comprises 30 hectares of land located in the London Borough of Bromley together with associated buildings. The objects of the charity is the preservation of West Wickham Common and Spring Park Wood perpetuity as an Open Space for the recreation and enjoyment of the public. West Wickham Common and Spring Park Wood are considered to be inalienable (i.e. they may not be disposed of without specific statutory powers).

Land and the original associated buildings are considered to be heritage assets. In respect of the original land and buildings, cost or valuation amounts are not included in these financial statements as reliable cost information is not available and a significant cost would be involved in the reconstruction of past accounting records, or in the valuation, which would be onerous compared to the benefit to the users of these accounts. Heritage assets are reviewed annually for impairment.

Additions to the original land and capital expenditure on buildings and other assets are included as fixed assets at historic cost, less provision for depreciation and any impairment, where this cost can be reliably measured.

Tangible fixed assets

Assets that are capable of being used for more than one year are capitalised. Such assets are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is charged on a straight-line basis, in order to write off each asset over its estimated useful life as follows. Land is not depreciated.

	Years
Vehicles	10

(j) Stocks

Stocks are valued at the lower of cost or net realisable value. All stocks are finished goods and are held for resale as part of the charity's operations.

(k) Cash

Cash and cash equivalents include cash in hand, overdrafts (if any) and short-term deposits and other instruments held as part of the Corporation's treasury management activities with original maturities of three months or less.

(l) Funds structure

Income, expenditure and gains/losses are allocated to particular funds according to their purpose:

Restricted funds – These include income that is subject to specific restrictions imposed by donors, with related expenditure deducted when incurred.

Unrestricted funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustee and include both income generated by assets held representing unrestricted funds. Specifically, this represents any surplus of income over expenditure for the charity which is carried forward to meet the requirements of future years, known as free reserves.

Designated funds – these are funds set aside by the Trustee out of unrestricted funds for a specific purpose.

(m) Insurance

The charity, elected Members and City Corporation staff supporting the charity's administration are covered by the City Corporation's insurance liability policies, and otherwise under the indemnity the City Corporation provides to Members and staff, funded from City's Estate.

2. INCOME FROM VOLUNTARY ACTIVITIES

	Unrestricted income funds	Total 2023/24	Unrestricted income funds	Total 2022/23
	£	£	£	£
Grants	4,667	4,667	1,296	1,296
Donations and legacies	423	423	648	648
Total	5,090	5,090	1,944	1,944

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted income funds 2023/24 £	Unrestricted income funds 2022/23 £
Charges for use of facilities	-	89
Sales	1,551	1,993
Rental income	36	37
Total	1,587	2,119

4. INCOME FROM THE CITY OF LONDON CORPORATION

	Unrestricted income funds 2023/24 £	Unrestricted income funds 2022/23 £
Revenue grant from City of London Corporation	132,675	122,928

Income for the year included:

Grants – being amounts received from organisations towards programmes operated by the charity. Grant income includes a government grant received from the Countryside Stewardship Scheme (CSS) which provides funding to farmers and land managers to farm in a way that supports biodiversity, enhances the landscape, and improves the quality of water, air and soil. There are no unfulfilled conditions or other contingencies relating to this grant income and no other forms of government assistance have been received in the year.

Donations – being amounts received from the public who have attended walks and talks advertised via Eventbrite.

Contributions – being amounts contributed towards corporate volunteering events and by the public towards free events such as guided walks.

Charitable activities – being amounts generated from the sales of livestock, woodland products such as timber and charcoal; from charges made for the use of facilities and from licence fees and wayleave licences.

Grants from the City of London Corporation – being the amount received from the City of London Corporation's City's Estate to meet the deficit on running expenses of the charity as well as funding for capital purchases.

5. EXPENDITURE

	Direct costs £	Support costs £	Total 2023/24 £	Direct costs £	Support costs £	Total 2022/23 £
Preservation and operation of West Wickham Common and Spring Park Wood	99,773	14,116	114,889	109,366	17,625	126,991

Charitable activity

Expenditure on the charitable activities includes labour, premises costs, equipment, materials and other supplies and services incurred in the running of West Wickham Common and Spring Park Wood.

Independent Examiner remuneration and fees for other services

Crowe U.K. LLP are the auditors of the City of London's City's Estate Fund and provide assurance services to all of the different charities of which it is Trustee. The City of London Corporation charges the Independent Examiner fee to its City's Estate Fund. In 2023/24, an Independent Examiner fee of £2,500 was recharged (2022/23: £550). No other services were provided to the charity during the year (2022/23: £nil).

6. SUPPORT COSTS

Support costs include activities undertaken by the City of London Corporation on behalf of the charity, such as human resources, digital services, legal support, accounting services, committee administration and premises costs. Such costs are determined on a departmental basis, and are allocated on a cost recovery basis to the charity based on time spent, with associated office accommodation charged proportionately to the space occupied by the respective activities, with the split of costs as follows:

	Charitable activities £	Governance £	2023/24 £	2022/23 £
Department:				
Chamberlain	2,236	-	2,236	3,925
Comptroller & City Solicitor	36	-	36	624
Town Clerk	-	2,139	2,139	3,077
City Surveyor	3,564	-	3,564	3,107
Natural Environment directorate	4,039	-	4,039	4,644
Other governance & support costs	1,555	693	2,248	1,745
Digital Services	854	-	854	503
Sub-total	12,284	2,832	15,116	17,625
Reallocation of governance costs	2,832	(2,832)	-	-
Total support costs	15,116	-	15,116	17,625

All support costs are undertaken from unrestricted funds. Governance costs are allocated based on a proportion of officer time spent on the administration of Trustee and Committee related meetings.

7. DETAILS OF STAFF COSTS

All staff that work on behalf of the charity are employed by the City Corporation. The average number of people directly undertaking activities on behalf of the charity during the year was 2 (2022/23: 2).

Amounts paid in respect of employees directly undertaking activities on behalf of the charity was as follows:

	2023/24	2022/23
	£	£
Salaries and wages	54,890	50,903
National Insurance costs	5,539	5,310
Employer's pension contributions	12,658	11,708
Total emoluments of employees	73,087	67,921

The number of directly charged employees whose emoluments (excluding employer's NI and pension contribution) for the year were over £60,000 was £nil (2022/23: £nil).

Remuneration of Key Management Personnel

The charity considers its key management personnel to comprise the Members of the City of London Corporation, acting collectively for the City Corporation in its capacity as the Trustee, and the Director of Natural Environment who manages for which the City of London Corporation is charity trustee. A proportion of the Directors' employment benefits are allocated to these charities.

Support is also provided by other chief officers and their departments from across the City of London Corporation, including the Town Clerk and Chief Executive, Chamberlain, Comptroller and City Solicitor and City Surveyor.

The amount of employee benefits received by key management personnel totalled £283 (2022/23: £756). No Members received any remuneration for acting on behalf of the Trustee, with directly incurred expenses reimbursed, if claimed. Expenses totalling £nil were claimed in 2023/24 (2022/23: £nil).

8. HERITAGE ASSETS

Since 1892 the primary purpose of the charity has been the preservation of West Wickham Common and Spring Park Wood for the recreation and enjoyment of the public. As set out in note 1(i), the original heritage land and buildings are not recognised in the Financial Statements. Policies for the preservation and management of West Wickham Common and Spring Park Wood are contained in the West Wickham Common and Spring Park Wood Conservation Plans. Records of heritage assets owned and maintained by West Wickham Common and Spring Park Wood can be obtained from the Executive Director Environment at the principal address as stated on page 28.

9. TANGIBLE FIXED ASSETS

	Vehicles	Total
	£	£
Cost		
At 1 April 2023	-	-
Additions	24,463	24,463
At 31 March 2024	24,463	24,463
Depreciation		
At 1 April 2023	-	-
Charge for the year	-	-
At 31 March 2024	-	-
Net book value		
At 31 March 2024	24,463	24,463
At 31 March 2023	-	-

10. DEBTORS – AMOUNTS DUE WITHIN ONE YEAR

	2024 £	2023 £
Rental debtors	81	6
Recoverable VAT	-	2,822
Other debtors	2,237	785
Total	2,317	3,613

Other debtors consist of amounts owed from sundry debtors as well as payments made to suppliers relating to future accounting periods of £2,237 (2022/23: £785).

11. CREDITORS – AMOUNTS DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	336	2,286
Accruals	1,508	5,211
Deferred income	222	198
Other creditors	252	2,127
Total	2,317	9,822

Other creditors consist of sundry creditors including amounts owed in bank overdrafts and VAT liabilities. Deferred income relates to property income received in advance for periods after the year-end.

	2024 £	2023 £
Deferred income analysis within creditors:		
Balance at 1 April	198	198
Amounts released to income	(198)	(198)
Amounts deferred in the year	222	198
Balance at 31 March	222	198

12. ANALYSIS OF NET ASSETS BY FUND

At 31 March 2024	Unrestricted income funds			
	General funds	Designated funds	Total at 31 March 2024	Total at 31 March 2023
	£	£	£	£
Tangible assets	-	24,463	24,463	-
Current assets	2,317	-	2,317	9,822
Current liabilities	(2,317)	-	(2,317)	(9,822)
Total	-	24,463	24,463	-

At 31 March 2023	Unrestricted income funds			
	General funds	Designated funds	Total at 31 March 2023	Total at 31 March 2022
	£	£	£	£
Tangible assets	-	-	-	-
Current assets	9,822	-	9,822	3,194
Current liabilities	(9,822)	-	(9,822)	(3,194)
Total	-	-	-	-

13. MOVEMENT IN FUNDS

At 31 March 2024	Total as at 1 April 2023 £	Income £	Expenditure £	Transfers £	Total as at 31 March 2024 £
Unrestricted funds:					
General funds	-	114,889	(114,889)	-	0
Designated funds:					
Capital reserve funds	-	24,463	-	-	24,463
Total funds	-	139,352	(114,889)	-	24,463

At 31 March 2023	Total as at 1 April 2022 £	Income £	Expenditure £	Transfers £	Total as at 31 March 2023 £
Unrestricted funds:					
General funds	-	126,991	(126,991)	-	-
Total funds	-	126,991	(126,991)	-	-

Purposes of general funds

A general fund of £nil (2022/23: £nil) is currently held by the charity.

Purposes of designated funds

Designated funds have been set aside by the Trustee for the following purposes:

- i. *Tangible Assets* – these are included at historic cost less depreciation on a straight-line basis to write off their costs over their estimated useful lives and less any provision for impairment. At 31 March 2024, the net book value of tangible assets relating to direct charitable purposes amounted to £24,463 (2022/23: £nil).

14. RELATED PARTY TRANSACTIONS

The City Corporation is the sole Trustee of the charity, as described on page 2. The City Corporation provides various services, the costs of which are recharged to the charity. This includes the provision of banking services, charging all transactions to the charity at cost and crediting or charging interest at a commercial rate. The cost of these services is included within expenditure, as set out in note 5.

The charity is consolidated within the accounts of City's Estate, a fund of the City of London Corporation (the City Corporation, the corporate trustee of the charity), by virtue of the deemed control arising from the provision of the shortfall between the charity's income and expenditure by City's Estate, whose place of business is Guildhall, London, EC2P 2EJ. The principal purpose of City's Estate is to manage its investments in properties, stocks and shares to provide returns which allows the City Corporation to use the income for the provision of services that are of importance to the City and

Greater London as well as nationally and internationally, and to maintain the asset base so that income will be available to fund services for the benefit of future generations. The financial statements of City's Estate can be obtained from the address provided above.

The charity is required to disclose information on related party transactions with bodies or individuals that have the potential to control or influence the charity. Members are required to disclose their interests, and these can be viewed online at www.cityoflondon.gov.uk.

Members and senior staff are requested to disclose all related party transactions, including instances where their close family has made such transactions.

Figures in brackets represent the amounts due at the balance sheet date. Other figures represent the value of the transactions during the year.

Related party	Connected party	2023/24 £	2022/23 £	Detail of transaction
City of London Corporation	The City of London Corporation is the Trustee for the charity	132,675 (nil)	122,928 (nil)	The City of London Corporation's City's Estate meets the deficit on running expenses of the charity
		15,116 (nil)	17,625 (nil)	Administrative services provided for the charity

15. POST BALANCE SHEET EVENT

Following the end of the 2023/24 financial year, approval was provided from the Charity Commission resulting in the linking of the West Wickham Common and Spring Park Wood charity and the Coulsdon and Other Commons charity. As a result, one set of financial statements for both charities will be prepared using the linked accounting basis effective from 01 April 2024.

REFERENCE AND ADMINISTRATION DETAILS

CHARITY NAME: West Wickham Common and Spring Park Wood

Registered charity number: 232988

PRINCIPAL OFFICE OF THE CHARITIES & THE CITY CORPORATION:

Guildhall, London, EC2P 2EJ

TRUSTEE:

The Mayor and Commonalty & Citizens of the City of London

SENIOR MANAGEMENT:

Chief Executive

Ian Thomas CBE

Treasurer

Caroline Al-Beyerty - The Chamberlain and Chief Financial Officer of the City of London Corporation

Solicitor

Michael Cogher - The Comptroller and City Solicitor of the City of London Corporation

Environment Department

Katie Stewart – Executive Director of Environment

Emily Brennan – Director of Natural Environment

INDEPENDENT EXAMINER:

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Coulsdon and Other Commons

Annual Report and Financial Statements for
the year ended 31 March 2024

Charity registration number 232988-1

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ORIGINS OF THE CHARITY

Coulston and Other Commons is a collection of separate sites comprising of over 245-hectares of area of open space, made up of natural chalk grassland, wooded pasture, copse and natural wooded areas, including several veteran species. Its natural and cultural heritage are of national importance, the legacy of centuries of interaction between people and the environment. The Coulston and Other Commons were designated as part of the South London Downs National Nature Reserve in 2019.

Acquisition

The Coulston and other Commons charity holds four, separate open spaces known as Coulston Common (Caterham), Farthing Downs (Croydon), Kenley Common (Croydon) and Riddlesdown (Croydon). The charity's land was acquired by the City Corporation at various times between 1883 and 2006 under the framework of the Corporation of London (Open Spaces) Act 1878. The majority of land was acquired by the City Corporation in 1883 from the then Lord of the Manor of Coulston, with the purpose of preserving it as open space for public recreation and enjoyment. Further sites have been acquired and added to the various open spaces as considered appropriate over the years, and it's noted that the composition of Kenley Common was affected by requisitions and substitutions made as a result of the Air Ministry using the Common as part of Kenley Aerodrome during the First World War.

TRUSTEE'S ANNUAL REPORT

STRUCTURE AND GOVERNANCE

GOVERNING DOCUMENTS

The primary governing document of the Coulsdon and other Commons charity (registration number 232988-1) is the Corporation of London (Open Spaces) Act 1878. The charity is constituted as a charitable trust.

GOVERNANCE ARRANGEMENTS

The Mayor and Commonalty and Citizens of the City of London (also referred to as 'the City Corporation' or 'the City of London Corporation'), a body corporate and politic, is the trustee of the Coulsdon and Other Commons charity. The City Corporation is trustee acting by the Court of Common Council of the City of London in its general corporate capacity and that executive body has delegated responsibility in respect of the administration and management of the charity to various committees and sub-committees of the Common Council, membership of which is drawn from 125 elected Members of the Common Council and external appointees to those committees. In making appointments to committees, the Court of Common Council will take into consideration any particular expertise and knowledge of the elected Members, and where relevant, external appointees. External appointments made by the City Corporation are subject to due advertisement and rigorous selection to fill gaps in skills. Elected Aldermen and Members of the City of London Corporation are appointed to the Epping Forest and Commons Committee by the Court of Common Council, and that Committee exercises functions for and on behalf of the trustee in relation to the day-to-day management of Coulsdon and Other Commons.

Members of the Court of Common Council are unpaid for support provided to the charity and are elected by the electorate of the City of London. The key committees or groups which had responsibility for directly managing or considering matters related to the charity during 2023/24 were as follows:

- **Policy and Resources Committee** – responsible for allocating resources and administering the charity.
- **Finance Committee** – responsible for controlling budgets, support costs and other central charges that affect the charity as a whole.
- **Audit and Risk Management Committee** – responsible for overseeing systems of internal control and making recommendations to the Finance Committee relating to the approval of the Annual Report and Financial Statements of the charity.
- **Epping Forest & Commons Committee** – responsible for the activities undertaken at Coulsdon and Other Commons approving budget allocations for the forthcoming year.
- **Natural Environment Board** - policy and strategic body in relation to the activities of the City Corporation's Natural Environment Division within the Environment Department.
- **West Wickham, Spring Park and Coulsdon Commons Consultation Group** - provides a forum for local residents and users to comment upon both the management of Coulsdon Common and its neighbouring public open spaces: Kenley Common (with its World War II-era airfield), Riddlesdown, and Farthing Downs and New Hill.

- **Corporate Services Committee** - responsible for personnel and establishment matters throughout the City of London, including negotiations with the recognised trade unions.

All of the above committees are ultimately responsible to the Court of Common Council. Committee meetings are held at the Trustee's discretion in public (except where it is not considered in the charity's best interests to do so), supporting a decision-making process which is clear, transparent and publicly accountable.

The charity is consolidated within City's Estate as the City of London Corporation exercises operational control over its activities. City's Estate is a fund of the City Corporation that can be traced back to the 15th century and has been built up from a combination of properties, land, bequests and transfers under statute since that time. Investments in properties, stocks and shares are managed to provide a total return that:

- Allows City's Estate to use the income for the provision of services that are of importance nationally and internationally as well as to the City and Greater London.
- Maintains the asset base so that income will be available to fund services for the benefit of future generations.

The Trustee believes that good governance is fundamental to the success of the charity. An initial review of governance was undertaken to ensure that the charity is effective in fulfilling its objectives, and further, more detailed work is underway as part of a corporate review of the open space charities of which the City Corporation is the trustee. Reference is being made to the good practices recommended within the Charity Governance Code, with a focus on ensuring regulatory compliance and the ongoing maintenance of an efficient and effective portfolio of charities that maximise impact for beneficiaries.

ORGANISATIONAL STRUCTURE AND DECISION-MAKING PROCESS

The charity is administered in accordance with its governing instruments and the City Corporation's own corporate governance and administration framework, including Committee Terms of Reference, Standing Orders, Financial Regulations and Officer Scheme of Delegations. These governance documents can be obtained via a request to the email address stated on page 31.

Each Member by virtue of their membership of the Court of Common Council and its relevant committees and sub-committees, has a duty to support the City Corporation in the proper exercise of its functions and in meeting its duties as trustee of the charity by faithfully acting in accordance with charity law, the Terms of Reference of the relevant committee or sub-committee, and the City Corporation's agreed corporate governance framework as noted above, backed up by its standards regime.

As part of the City of London Corporation's restructure, the Open Spaces Department merged with Planning & Transportation and Port Health & Environmental Services to form a new Environment Department, and Coulsdon and Other Commons became part of the Environment Department from 1 April 2022.

INDUCTION AND TRAINING OF MEMBERS AND COMMITTEE MEMBERS

The City Corporation makes seminars and briefings on various aspects of its activities, including those concerning the charity, available to its Members and others serving on committees which are involved with the charity to enable Members to carry out their duties efficiently and effectively. Induction meetings are provided on specific aspects of the work of Coulsdon and Other Commons. If suitable seminars or other training options are identified that are relevant to the charity, Members are advised of these opportunities

OBJECTIVES AND ACTIVITIES

The objective of the charity is summarised as the preservation in perpetuity of the open spaces known collectively as Coulsdon and Other Commons for the recreation and enjoyment of the public.

As set out in the Corporation of London (Open Spaces) Act 1878, complemented by the City of London Corporation (Open Spaces) Act 2018, the purposes of the charity include:

- Keeping Coulsdon and Other Commons in perpetuity as open spaces for public recreation and enjoyment.
- As far as possible, preserving the natural aspect of the open spaces, and protecting the timber and other trees, pollards, shrubs, underwood and herbage growing on the open spaces.

The main activities undertaken in relation to these purposes include:

- Practical conservation management activities to maintain the biodiversity of the open spaces, including tree surgery work on the veteran oaks, bracken suppression and management of firebreaks, scrub, chalk grassland and wetland habitats.
- Providing volunteering opportunities to encourage community involvement.
- Providing and maintaining facilities for informal recreation.
- Grazing with cattle, sheep and goats.
- Protecting the open spaces and its users from harm by patrolling, enforcing byelaws, resisting encroachments, challenging threats and managing assets.
- Providing educational activities and events.
- Surveying and monitoring, for wildlife, visitor use, archaeological investigations and pollution monitoring.
- Managing and protecting Scheduled Monuments, including Farthing Downs, a scheduled ancient monument and Kenley airfield and the World War II heritage assets.
- Managing and creating chalk downland and woodland pasture.

Coulsdon and Other Commons' natural and cultural heritage are of national importance, the legacy of centuries of interaction between people and the environment. As we progress through the 2020's and beyond the challenge of protecting this valuable resource will increase as pressures from environmental and human factors mount.

Aims of the charity

- Maintain the biodiversity of Coulston and Other Commons by managing habitats to favourable condition and achieving conservation gains that benefit the site and beyond. *Governing document link: preserve natural aspect, protect the timber and other trees, pollards, shrubs, underwood, and herbage.*
- Encourage the sustainable use of Coulston and Other Commons for recreation and promote community involvement in all aspects of the site. *Governing document link: land to be kept as open spaces for the recreation and enjoyment of the public.*
- Protect Coulston and Other Commons and its users from harm. Challenge threats and maintain assets, including heritage assets, in good condition. *Governing document link: open spaces kept unenclosed and unbuilt upon. Shall by all lawful means prevent, resist and abate enclosures, encroachments and buildings upon. The City Corporation may from time to time make and alter byelaws.*

The Coulston and Other Commons Management Plan describe the strategy for achieving these aims.

Volunteers

The Coulston and other Commons charity welcomes volunteers both directly and through partner organisation in all aspects of open space management. Group volunteering continued as normal during 2023/24, with a slight increase in actual individuals and hours given. Individual volunteering for activities such as litter picking and livestock checking continued and increased with all commons receiving requests from locals wanting to help out in some way. We also saw an increase in corporate volunteering across all sites.

Numbers of volunteer and their hours have increased in 2023/24.

Remuneration Policy

The charity's staff are employees of the City Corporation and, alongside all staff, pay is reviewed annually. The City Corporation is committed to attracting, recruiting and retaining skilled people and rewarding employees fairly for their contribution. As part of this commitment, staff are regularly appraised and, subject to performance, eligible for the payment of recognition awards.

Senior staff posts of the City Corporation are individually evaluated and assessed independently against the external market allowing each post to be allocated an individual salary range within the relevant grade, which incorporates market factors as well as corporate importance.

The above policy applies to staff within the charity's key management personnel, as defined within note 7 to the financial statements.

The City Corporation is committed to equal opportunities for all employees. An Equality, Diversity and Inclusion (EDI) Sub-Committee has been established to actively promote equality, diversity and inclusion in service delivery and employment practices. The Sub-Committee is responsible for monitoring the delivery of the Equality and Inclusion Action Plan and progress against the Equality Objectives. This also includes addressing the City Corporation's gender, ethnicity and disability pay gaps.

The City Corporation's Equality Objectives were recently reviewed in accordance with the Equality Act 2010 which requires public bodies to publish equality objectives every four years. The City Corporation's Equality Objectives were approved by Policy and Resources Committee in March 2024 covering the five-year period from 2024 to 2029 to coincide with the City's Corporate Plan for 2024-29.

Fundraising

Section 162A of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Although the Coulsdon and Other Commons charity does not undertake widespread fundraising from the general public, any such amounts receivable are presented in the financial statements as "voluntary income" including grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day-to-day management of all income generation is delegated to the charity's executive staff who are accountable to the trustee. The charity is not bound by any regulatory scheme and does not consider it necessary to comply with any voluntary code of practice.

There is a donations page on the Farthing Downs webpage, inviting and enabling the public to make online donations to the Farthing Downs Interpretation Improvements campaign.

The charity has received no complaints in relation to fundraising activities in 2023/24 (2022/23: nil). Individuals are not approached for funds, hence the charity does not consider it necessary to design specific procedures to monitor such activities.

Public benefit statement

The Trustee confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Coulsdon and Other Commons charity's aims and objectives and in planning future activities. The purpose of the charity is the preservation in perpetuity of Coulsdon and Other Commons as an open space for the recreation and enjoyment of the public.

Consequently, the Trustee considers that Coulsdon and Other Commons operates to benefit the general public and satisfies the public benefit test.

REFERENCE AND ADMINISTRATIVE DETAILS

The administrative details of the charity are stated on page 31.

ACHIEVEMENTS AND PERFORMANCE

Coulsdon and Other Commons 2023/24 aims together with its outcomes were:

Staff – Recruited a new Assistant Ranger Apprentice to the team. This 18-month post, funded through the Apprenticeship Levy, will support the team in delivering key services. After an unsuccessful recruitment campaign, the Conservation Ranger post remains vacant. We will undertake a refreshed campaign in 2024/25. There is also a vacancy for a Support Services Officer based at the Merlewood Estate Office as the current team member resigned.

Countryside Stewardship – Delivered an agreed programme of nature conservation works across the charity to enhance the quality of the sites.

Countryside Management:

Grassland – Continued with the work programme designed for the maintenance of species-rich chalk grassland habitats through grazing and hay-cutting that satisfies the prescription from Natural England and enhances and enriches biodiversity across all sites.

Scrub – Continued controlling scrub to create and maintain open downland landscapes with a focus on Farthing Downs, Riddlesdown and Kenley Common.

Woodland – Completed all tree safety works identified in the 2023 surveys. Carried out preventative tree safety works along a section of the A22 at Riddlesdown. Undertook further remedial ash dieback work on Kenley Common and New Hill.

Volunteers & Events – Provided educational walks & talks and other events across the charity. Our programme of site management for nature conservation was supported by the contributions by our amazing volunteers.

Trial of the Nofence ® (virtual fencing) – Trial of technology completed and will become part of our standard operation for the use of cattle to manage our sites.

PLANS FOR FUTURE PERIODS

Key projects for 2024/25 include:

Staff – Recruit to our vacant Conservation Ranger post to strengthen our biodiversity monitoring and stewardship across all the charity's sites. Recruit to the vacant Support Services Officer at Merlewood Estate Office. Continue to develop our apprentice through an extensive blended learning experience and prepare them for their final assessment in 2025. Develop a business case to recruit an additional apprentice in autumn 2024.

Countryside Stewardship – Continue to deliver agreed programme of nature conservation works across the charity to enhance the quality of the sites and develop our evidence-based monitor and review system to record habitat changes.

Grassland – Continue with the work programme designed for the maintenance of species-rich chalk grassland habitats through grazing and hay-cutting that satisfies the prescription from Natural England and enhances and enriches biodiversity across all sites. Continue with skylark exclusion plots on Farthing Downs to create suitable habitat conditions for breeding birds.

Scrub – Continue controlling scrub to create and maintain open downland landscapes focusing on Farthing Downs, Riddlesdown and Kenley Common.

Woodland – Undertake all tree safety works. Undertake further remedial ash dieback work on Kenley Common and New Hill. Continue with planned preventative tree safety works on A22 at Riddlesdown.

Events – Continue with the development and delivery of a programme of walks, talks and guided events.

Volunteers – Continue to provide and develop further opportunities for volunteering across the sites within the charity.

FINANCIAL REVIEW

Overview of Financial Performance

Income

In 2023/24, the charity's total income for the year was £1,082,679, an overall decrease of £198,930 against the previous year (£1,281,609). The principal source of income was from City of London Corporation's City's Estate fund (see below).

Income from Charitable Activities comprised £36,482 from fees charged (2022/23: £40,886), £68,444 from rents (2022/23: £66,307) and £44,024 from sales (2022/23: £17,931). 2023/24 saw increased income from vehicle sales as well as an increase in income generated from rents. The decline in fees and charges income is attributable to reduced income from the hire of spaces and car parking charges.

In total, grant income of £54,006 was received in the year, towards programmes administered by the charity (2022/23: £56,248). This income includes funding received from the Rural Payment Agency in relation to Agri - environment schemes that provide funding to farmers and land managers to farm in a way that supports biodiversity, enhances the landscape, and improves the quality of water, air and soil.

Donations – included contributions towards corporate volunteering events and for free events such as guided walks, as well as amounts donated by the public at walks and talks advertised via Eventbrite. In total £2,764 was received during the year (2022/23: £7,896). Donations can be made on the Farthing Downs webpage to the Farthing Downs Interpretation Improvements project. In total, £26 was received during the year (2022/23: £130). The full amount was held as at 31 March 2024 in a restricted fund for 'Campaign Donations'.

An amount of £876,932 (2022/23: £1,092,210) was received from the City of London Corporation's City's Estate as a contribution towards the running costs of the charity. The reduction in funding is explained by a decrease in expenditure explained below.

Expenditure

Total expenditure for the year relating to charitable activities expenditure was £1,030,662 (2022/23: £1,279,879). The decrease can be explained by the rephrasing of expenditure relating to cyclical building works.

Funds held

The charity's total funds held increased by £52,017 to £628,622 as at 31 March 2024 (2022/23: increased by £1,729 to £576,605). The increase in funds compared with 2022/23 can be attributed to the purchase of vehicles which was funded through additional monies from the City of London Corporation's City's Estate.

A restricted fund of £2,550 (2022/23: £2,524) was held at year-end. This relates to Campaign Donations for the Farthing Downs Interpretation Improvements project.

The charity's designated funds consist of unrestricted income funds which the Trustee has chosen to set aside for specific purposes. Such designations are not legally binding, and the Trustee can decide to "undesignate" these funds at any time. Designations as at 31 March 2024 totalled £622,800 (2022/23: £570,809). The

increase in designated funds relates to vehicles having been purchased during 2023/24 which have been accounted for as tangible fixed assets.

A general fund of £3,272 (2022/23: £3,272) relates to surplus unrestricted donation income available for spending on the charity's purposes.

Details of all funds held, including their purposes, is set out within note 14 to the financial statements.

Reserves

The charity receives significant support from the City of London Corporation which has committed to contribute as necessary to the funds of the charity, it does so out of City's Estate. These funds are used to meet the deficit on running expenses on a year-by-year basis. Consequently, a reserves policy is currently considered by the Trustee to be inappropriate.

Donations are now being sought and these may be carried forward, but there is currently no intention to hold them as a minimum amount owing to the deficit funded status of the charity.

The Trustee does not consider there to be any material uncertainty around going concern and further detail regarding this is set out on page 19.

The Trustee is monitoring the situation and will continue with its purpose to preserve Coulston and Other Commons in perpetuity as an Open Space for recreation and enjoyment of the public.

Principal Risks and Uncertainties

The Trustee is committed to a programme of risk management as an element of its strategy to preserve the charity's assets. In order to embed sound practice, the senior leadership team ensures that risk management policies are applied, that there is an on-going review of activity and that appropriate advice and support is provided. A key risk register has been prepared for the charity, which has been reviewed by the Trustee. This identifies the potential impact of key risks and the measures which are in place to mitigate such risks.

The principal risks faced by the charity, and actions taken to manage them are as follows:

Risk	Actions to manage risks
Decline in condition of assets	Monthly site infrastructure checks.
Negative impacts of visitor pressure	Recruit to the vacant Conservation Ranger post.
Negative impacts of development and encroachment	Recruit to the vacant Conservation Ranger post. Seek advice and support from colleagues in the Planning and Development Division.
Negative impacts of pests and diseases	Ensure staff training is kept updated to enable timely identification of pest and knowledge of correct treatment/prevention.

Risk	Actions to manage risks
	Annual tree inspections undertaken through qualified personnel. Active involvement with leading partners such as Forestry Commission and Natural England. Measures in place for staff, volunteers and contractors including public messages. Review The Commons' Tree Safety Policy tri-annually.
Pollution	Attend meetings of the local Flood Action Group. Liaise with City Solicitors regarding liabilities.
Budget pressures	Regular review and monitoring of income situation.
Adverse impacts of extreme weather and climate change	Fire management and monitoring policies and plans are in place and link to staff training and local emergency services. Storm monitoring and management policies across all sites are linked to high staff awareness and training. Understanding of the potential impacts of climate change on the open spaces. Engagement in climate change research and debate.

TRUSTEE'S RESPONSIBILITIES

The Trustee is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustee to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the Trustee must not approve the financial statements unless the Trustee is satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustee to ensure that the financial statements comply with the Charities Act 2011. The Trustee is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustee is aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the Trustee has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Financial statements are published on the Trustee's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the Trustee's website is the responsibility of the Trustee. The Trustee's responsibility also extends to the ongoing integrity of the financial statements contained therein.

Adopted and signed for on behalf of the Trustee.

A handwritten signature in black ink, appearing to read 'H. Colthurst', written in a cursive style.

Deputy Henry Nicholas Almroth Colthurst
Chairman of Finance Committee of
The City of London Corporation
Guildhall, London

4th April 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF COULSDON AND OTHER COMMONS

Opinion

We have audited the financial statements of Coulsdon and Other Commons ('the charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustee with respect to going concern are described in the relevant sections of this report.

Other information

The Trustee are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustee's report; or
- sufficient and proper accounting records have not been kept by the Charity; or

- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustee

As explained more fully in the Trustee's responsibilities statement set out on page 12 and 13, the Trustee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustee are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011, and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the Charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the Charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Health and safety legislation, and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustee and other management and inspection of regulatory and legal correspondence, if any.

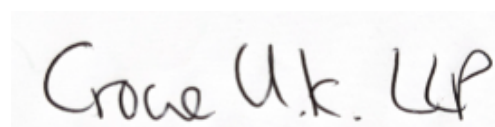
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, legal counsel and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly

planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustee as a body, for our audit work, for this report, or for the opinions we have formed.



Crowe U.K. LLP
Statutory Auditor

55 Ludgate Hill, London, EC4M 7JW

15.04.2025

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds 2023/24 £	Restricted Funds 2023/24 £	2023/24 £	Re-Styled 2022/23 £
Income from:					
Voluntary activities	2	56,771	26	56,797	64,274
Charitable activities	3	148,950	-	148,950	125,124
Grant from City of London Corporation	4	876,932	-	876,932	1,092,210
Total income		1,082,653	26	1,082,679	1,281,608
Expenditure on:					
Charitable activities:					
Preservation and Operation of Coulston and Other Commons	5	1,030,662	-	1,030,662	1,279,879
Total expenditure		1,030,662	-	1,030,662	1,279,879
Net income/(expenditure)		51,991	26	52,017	1,729
Net movement in funds		51,991	26	52,017	1,729
Reconciliation of funds:					
Total funds brought forward	14	574,081	2,524	576,605	574,876
Total funds carried forward	14	626,072	2,550	628,622	576,605

All of the above results are derived from continuing activities.

There were no other recognised gains and losses other than those shown above.

The notes on pages 19 to 30 form part of these financial statements.

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 Total £	2023 Total £
Fixed assets:			
Heritage assets	8	575,365	575,365
Tangible assets	9	57,017	5,024
Intangible assets	10	420	420
Total fixed assets		632,802	580,809
Current assets			
Debtors	11	63,155	30,223
Cash at bank and in hand		29,612	142,881
Total current assets		92,767	173,104
Current liabilities			
Creditors: Amounts falling due within one year	12	(96,948)	(177,309)
Net current (liabilities)/assets		(4,181)	(4,205)
Total assets less current liabilities		628,622	576,605
The funds of the charity:			
Restricted income funds	14	2,550	2,524
Unrestricted income funds	14	626,072	574,081
Total funds		628,622	576,605

The notes on pages 19 to 30 form part of these financial statements

Approved and signed on behalf of the Trustee.

Caroline Al-Beyerty

Chamberlain of London and Chief Financial Officer

4th April 2025

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items that are considered material in relation to the financial statements of the charity.

(a) Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared under the historical cost convention as modified by the valuation of investments which are held at fair value and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition effective 1 January 2019) and the Charities Act 2011. Previously, all income, expenditure, assets, liabilities and funds of the West Wickham Common and Spring Park Wood charity and the Coulston and Other Commons charity have been accounted for as one charity. An application to link the charities for accounting purposes was approved by the Charity Commission in December 2024. However, for 2023/24, the accounts of the two charities have been separated with assumptions made by management in relation to the apportionment of the income, expenditure, assets, liabilities and funds between the two individual charities.

(b) Going concern

The financial statements have been prepared on a going concern basis as the Trustee considers that there are no material uncertainties about the charity's ability to continue as a going concern. The governing documents place an obligation on the City of London Corporation to preserve the open spaces for the benefit of the public. Funding is provided from the City of London Corporation's City's Estate. On an annual basis, a medium-term financial forecast is prepared for City's Estate covering the next 5 years from the period covered by these financial statements. The latest forecast anticipates that adequate funds will be available in the next 12 months from the date of these financial statements being signed to enable the charity to continue to fulfil its obligations.

In making this assessment, the Trustee has considered the potential ongoing impact of current high inflationary pressures on the financial position, including future income levels and planned expenditure and the liquidity of the charity over the next 12-month period. For this reason, the Trustee continues to adopt a going concern basis for the preparation of the financial statements.

(c) Key management judgements and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenditure. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of decisions about carrying values of assets and liabilities that are not readily apparent from other sources. The resulting accounting estimates will, by definition, seldom equal the related actual results.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected. Management do not consider there to be any material revisions requiring disclosure.

In preparing the financial statements, management has made the following key judgements: useful economic life of fixed assets and the apportionment of income, expenditure, assets, liabilities and funds between the West Wickham Common and Spring Park Wood charity and the Coulston and Other Commons charity.

(d) Statement of Cash Flows

As per section 14.1 of the Charities SORP, the charity is not required to produce a statement of cash flows on the grounds that it is a qualifying entity.

A Statement of Cash Flows is included within the City's Estate Annual Report and Financial Statements 2024 which is publicly available at www.cityoflondon.gov.uk.

(e) Income

All income is included in the Statements of Financial Activities (SOFA) when the charity is legally entitled to the income; it is more likely than not that economic benefit associated with the transaction will come to the charity and the amount can be quantified with reasonable certainty. Income consists of donations, charges for use of facilities, contributions, grants, sales and rental income.

The City of London Corporation's City's Estate meets the deficit on running expenses of the charity and also provides funding for certain capital works. This income is considered due each year end once the deficit on running expenses and capital works funding has been confirmed, and is recognised in the SOFA at this point.

(f) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under the principal category of 'expenditure on charitable activities'. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Governance costs include the costs of governance arrangements which relate to the general running of the charity as opposed to the direct management of functions inherent in the activities undertaken. These include the costs associated with constitutional and statutory requirements such as the cost of Trustee meetings.

Support costs (including governance costs) include activities undertaken by the City Corporation on behalf of the charity, such as human resources, digital services, legal support, accounting services, committee administration, public relations and premises costs. These costs are recharged and the basis of the cost allocation is set out in note 6.

The Trustee, the City Corporation, accounts centrally for all payroll related deductions. As a result, the charity accounts for all such sums due as having been paid.

(g) Pension costs

Staff are employed by the City of London Corporation and are eligible to contribute to the City of London Local Government Pension Fund, which is a funded defined benefit scheme. The estimated net deficit on the Fund is the responsibility of the City of London Corporation as a whole, as one employer, rather than the specific responsibility of any of its three main funds (City Fund, City's Estate and Bridge House Estates) or the trusts it supports.

The Fund's estimated net liability has been determined by independent actuaries in accordance with FRS102 as £49.9m as at 31 March 2024 (£142.6m as at 31 March 2023). Since any net deficit is apportioned between the financial statements of the City of London's three main funds, the charity's Trustee does not anticipate that any of the liability will fall on the charity. The charity is unable to identify its share of the pension scheme assets and liabilities and therefore the Pension Fund is accounted for as a defined contribution scheme in these financial statements.

Barnett Waddingham, an independent actuary, carried out the latest triennial actuarial assessment of the scheme as at 31 March 2022, using the projected unit method. The 31 March 2022 valuation was carried out in 2022/23 and has set the contribution rates for the period 01 April 2023 to 31 March 2026 at 21%. Contribution rates adopted for the financial years 2020/21, 2021/22 and 2022/23 had been set at 21%.

(h) Taxation

The charity meets the definition of a charitable trust for UK income tax purposes, as set out in Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the charity is exempt from UK taxation in respect of income or capital gains under part 10 of the Income Tax Act 2007 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

(i) Fixed Assets**Heritage Land and Associated Buildings**

Coulston and Other Commons comprises 245 hectares of land located in the London Borough of Croydon, together with associated buildings. The object of the charity is the preservation of Coulston and Other Commons in perpetuity as an Open Space for the recreation and enjoyment of the public. Coulston and Other Commons are considered to be inalienable (i.e. they may not be disposed of without specific statutory powers).

Land and the original associated buildings are considered to be heritage assets. In respect of the original land and buildings, cost or valuation amounts are not included in these financial statements as reliable cost information is not available and a significant cost would be involved in the reconstruction of past accounting records, or in the valuation, which would be onerous compared to the benefit to the users of these accounts. Heritage assets are reviewed annually for impairment.

Additions to the original land and capital expenditure on buildings and other assets are included as fixed assets at historic cost, less provision for depreciation and any impairment, where this cost can be reliably measured.

Tangible fixed assets

Assets that are capable of being used for more than one year and have a cost greater than £50,000 are capitalised. Such assets are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is charged on a straight-line basis, in order to write off each asset over its estimated useful life as follows. Land is not depreciated.

	Years
Infrastructure	up to 20
Plant	10
Vehicles	10

Intangible fixed assets

Intangible assets comprise website design relating to the Kenley Revival project which are capitalised at cost and reflected within the financial statements at amortised historic cost.

Amortisation is calculated by allocation of the balance sheet value of the asset, less any residual value, to the periods expected to benefit from its use on a straight-line basis over 3 to 7 years. Amortisation charges are charged to the SOFA.

(j) Stocks

Stocks are valued at the lower of cost or net realisable value. All stocks are finished goods and are held for resale as part of the charity's operations.

(k) Cash

Cash and cash equivalents include cash in hand, overdrafts (if any) and short-term deposits and other instruments held as part of the Corporation's treasury management activities with original maturities of three months or less.

(l) Funds structure

Income, expenditure and gains/losses are allocated to particular funds according to their purpose:

Restricted funds – These include income that is subject to specific restrictions imposed by donors, with related expenditure deducted when incurred.

Unrestricted funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustee and include income generated by assets held representing unrestricted funds. Specifically, this represents any surplus of income over expenditure for the charity which is carried forward to meet the requirements of future years, known as free reserves.

Designated funds – these are funds set aside by the Trustee out of unrestricted funds for a specific purpose.

(m) Insurance

The charity, elected Members and City Corporation staff supporting the charity's administration are covered by the City Corporation's insurance liability policies, and

otherwise under the indemnity the City Corporation provides to Members and staff, funded from City's Estate.

2. INCOME FROM VOLUNTARY ACTIVITIES

	Unrestricted income funds	Restricted income funds	Total 2023/24	Unrestricted income funds	Restricted income funds	Re-Styled Total 2022/23
	£	£	£	£	£	£
Grants	54,006	-	54,006	56,248	-	56,248
Donations and legacies	2,764	26	2,790	7,896	130	8,026
Total	56,771	26	56,797	64,144	130	64,274

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted income funds 2023/24	Unrestricted income funds 2022/23
	£	£
Charges for use of facilities	36,482	40,886
Sales	44,024	17,931
Rental income	68,444	66,307
Total	148,950	125,124

4. INCOME FROM THE CITY OF LONDON CORPORATION

	Unrestricted income funds 2023/24	Re-Styled Unrestricted income funds 2022/23
	£	£
Revenue and capital grants from City of London Corporation	876,932	1,092,210

Income for the year included:

Grants – being amounts received from organisations towards programmes operated by the charity. Grant income includes a government grant received from the Countryside Stewardship Scheme (CSS) which provides funding to farmers and land managers to farm in a way that supports biodiversity, enhances the landscape, and improves the quality of water, air and soil. There are no unfulfilled conditions or other contingencies relating to this grant income and no other forms of government assistance have been received in the year. Please also note that prior year figures for grant income received has been restated to account for income received relating to the 2022/23 financial year.

Donations – being amounts received from the public who have attended walks and talks advertised via Eventbrite. Donations can be made on the Farthing Downs webpage, to the Farthing Downs Interpretation Improvements project.

Contributions – being amounts contributed towards corporate volunteering events and by the public towards free events such as guided walks.

Charitable activities – being amounts generated from the sales of livestock, woodland products such as timber and charcoal and vehicles; from charges made for the use of facilities, such as for car parking, for filming on City Commons and from rental of catering facilities, licence fees and wayleave licences.

Grants from the City of London Corporation – being the amount received from the City of London Corporation's City's Estate to meet the deficit on running expenses of the charity, alongside funding for capital purchases.

5. EXPENDITURE

	Direct costs £	Support costs £	Total 2023/24 £	Direct costs £	Support costs £	Total 2022/23 £
Preservation and operation of Coulston and Other Commons	824,963	205,699	1,030,662	1,056,402	223,477	1,279,879

Charitable activity

Expenditure on the charitable activities includes labour, premises costs, equipment, materials and other supplies and services incurred in the running of Coulston and Other Commons.

Auditor's remuneration and fees for other services

Crowe U.K. LLP are the auditors of the City of London's City's Estate Fund and provide assurance services to all of the different charities of which it is Trustee. The City of London Corporation charges the audit fee to its City's Estate Fund. In 2023/24, an audit fee of £14,500 was recharged (2022/23: £4,950). No other services were provided to the charity by its auditors during the year (2022/23: £nil).

6. SUPPORT COSTS

Support costs include activities undertaken by the City of London Corporation on behalf of the charity, such as human resources, digital services, legal support, accounting services, committee administration and premises costs. Such costs are determined on a departmental basis, and are allocated on a cost recovery basis to the charity based on time spent, with associated office accommodation charged proportionately to the space occupied by the respective activities, with the split of costs as follows:

	Charitable activities £	Governance £	2023/24 £	2022/23 £
Department:				
Chamberlain	20,126	-	20,126	35,315
Comptroller & City Solicitor	324	-	324	5,616
Town Clerk	-	19,252	19,252	27,697
City Surveyor	32,079	-	32,079	27,960
Natural Environment directorate	76,732	-	76,732	88,238
Other governance & support costs	9,105	6,237	15,342	13,999
Digital Services	41,844	-	41,844	24,652
Sub-total	180,210	25,489	205,699	223,477
Reallocation of governance costs	25,489	(25,489)	-	-
Total support costs	205,699	-	205,699	223,477

All support costs are undertaken from unrestricted funds. Governance costs are allocated based on a proportion of officer time spent on the administration of Trustee and Committee related meetings.

7. DETAILS OF STAFF COSTS

All staff that work on behalf of the charity are employed by the City Corporation. The average number of people directly undertaking activities on behalf of the charity during the year was 10 (2022/23: 12).

Amounts paid in respect of employees directly undertaking activities on behalf of the charity were as follows:

	2023/24 £	2022/23 £
Salaries and wages	371,830	346,001
National Insurance costs	37,642	36,507
Employer's pension contributions	84,629	78,541
Total emoluments of employees	494,101	461,049

The number of directly charged employees whose emoluments (excluding employer's NI and pension contribution) for the year were over £60,000 was £nil (2022/23: £nil).

Remuneration of Key Management Personnel

The charity considers its key management personnel to comprise the Members of the City of London Corporation, acting collectively for the City Corporation in its capacity as the Trustee, and the Director of Natural Environment who manages the open spaces for which the City of London Corporation is charity trustee. A proportion of the Directors' employment benefits are allocated to these charities.

Support is also provided by other chief officers and their departments from across the City of London Corporation, including the Town Clerk and Chief Executive, Chamberlain, Comptroller and City Solicitor and City Surveyor.

The amount of employee benefits received by key management personnel totalled £5,385 (2022/23: £14,357). No Members received any remuneration for acting on

behalf of the Trustee, with directly incurred expenses reimbursed, if claimed. Expenses totalling £nil were claimed in 2023/24 (2022/23: £nil).

8. HERITAGE ASSETS

	2020 £	2021 £	2022 £	2023 £	2024 £
Cost					
At 1 April	462,673	463,341	409,394	575,365	575,365
Additions	668	89,053	165,971	-	-
Transfers	-	-	-	-	-
At 31 March	463,341	552,394	575,365	575,365	575,365
Depreciation					
At 1 April					
Charge for the year	-	-	-	-	-
Impairment	-	143,000	-	-	-
At 31 March	-	143,000	-	-	-
Net book value					
At 31 March 2024	463,341	409,394	575,365	575,365	575,365
At 31 March 2023	462,673	463,341	409,394	575,365	575,365

Since 1892 the primary purpose of the charity has been the preservation of Coulston and Other Commons for the recreation and enjoyment of the public. As set out in note 1(i), the original heritage land and buildings are not recognised in the Financial Statements. Policies for the preservation and management of Coulston and Other Commons are contained in the Coulston and Other Commons Conservation Plans. Records of heritage assets owned and maintained by Coulston and Other Commons can be obtained from the Executive Director Environment at the principal address as stated on page 31.

9. TANGIBLE FIXED ASSETS

	Infrastructure £	Plant £	Vehicles £	Total £
Cost				
At 1 April 2023	730	8,955	-	9,685
Additions	-	-	52,924	52,924
At 31 March 2024	730	8,955	52,924	62,609
Depreciation				
At 1 April 2023	183	4,478	-	4,661
Charge for the year	36	895	-	931
At 31 March 2024	219	5,373	-	5,592
Net book value				
At 31 March 2024	511	3,582	52,924	57,017
At 31 March 2023	547	4,477	-	5,024

10. INTANGIBLE FIXED ASSETS

	Website development £
Cost	
At 1 April 2023	29,120
Additions	-
At 31 March 2024	29,120
Depreciation	
At 1 April 2023	28,700
Charge for the year	-
At 31 March 2024	28,700
Net book value	
At 31 March 2024	420
At 31 March 2023	420

11. DEBTORS – AMOUNTS DUE WITHIN ONE YEAR

	2024 £	2023 £
Rental debtors	761	601
Recoverable VAT	19,998	25,391
Other debtors	42,396	4,231
Total	63,155	30,223

Other debtors consist of amounts owed from sundry debtors as well as payments made to suppliers relating to future accounting periods of £42,396 (2022/23: £4,231).

12. CREDITORS – AMOUNTS DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,286	20,865
Accruals	40,914	46,903
Deferred income	13,186	13,180
Sundry deposits	33,098	31,735
Other creditors	8,464	64,626
Total	96,948	177,309

Other creditors consist of sundry creditors and a rent deposit held on behalf of a tenant. Deferred income relates to rental income received in advance for periods after the year-end.

	2024 £	2023 £
Deferred income analysis within creditors:		
Balance at 1 April	13,180	9,010
Amounts released to income	(13,180)	(9,010)
Amounts deferred in the year	13,186	13,180
Balance at 31 March	13,186	13,180

13. ANALYSIS OF NET ASSETS BY FUND

At 31 March 2024	Unrestricted income funds		Restricted funds	Total at 31 March 2024	Total at 31 March 2023
	General funds	Designated funds			
	£	£	£	£	£
Heritage assets	-	575,365	-	575,365	575,365
Tangible assets	-	57,017	-	57,017	5,024
Intangible assets	-	420	-	420	420
Current assets	100,220	(10,002)	2,550	92,768	173,104
Current liabilities	(96,948)	-	-	(96,948)	(177,309)
Total	3,272	622,800	2,550	628,622	576,605

At 31 March 2023	Unrestricted income funds		Restricted funds	Total at 31 March 2023	Total at 31 March 2022
	General funds	Designated funds			
	£	£	£	£	£
Heritage assets	-	575,365	-	575,365	575,365
Tangible assets	-	5,024	-	5,024	5,957
Intangible assets	-	420	-	420	420
Current assets	180,582	(10,002)	2,524	173,104	61,196
Current liabilities	(177,309)	-	-	(177,309)	(68,062)
Total	3,272	570,809	2,524	576,605	574,876

14. MOVEMENT IN FUNDS

	Total as at 1 April 2023	Income	Expenditure	Transfers	Total as at 31 March 2024
	£	£	£	£	£
Restricted funds:					
Campaign Donations	2,524	26	-	-	2,550
Total restricted funds	2,524	26	-	-	2,550
Unrestricted funds:					
General funds	3,272	1,029,729	(1,029,729)	-	3,272
Designated funds:					
Capital reserve funds	570,809	52,924	(933)	-	622,800
Total funds	576,605	1,082,679	(1,030,662)	-	628,622

At 31 March 2023	Total as at 1 April 2022 £	Income £	Expenditure £	Transfers £	Total as at 31 March 2023 £
Restricted funds:					
Campaign Donations	2,394	130	-	-	2,524
Total restricted funds	2,394	130	-	-	2,524
Unrestricted funds:					
General funds	740	1,281,478	(1,278,946)		3,272
Designated funds:					
Capital reserve funds	571,742	-	(933)	-	570,809
Total funds	574,876	1,281,608	(1,279,879)	-	576,605

The restricted fund for 'Campaign Donations' represents funds received from the public through donations. A donations page on the Farthing Downs webpage invites and enables the public to make online donations to the Farthing Downs Interpretation Improvements project. In total, £26 was received during the year (2022/23: £130).

Purposes of general funds

A general fund of £3,272 (2022/23: £3,272) relates to surplus unrestricted donation income received.

Purposes of designated funds

Designated funds have been set aside by the Trustee for the following purposes, including in relation to the Kenley Revival project:

- i. *Tangible Assets* – these are included at historic cost less depreciation on a straight-line basis to write off their costs over their estimated useful lives and less any provision for impairment. At 31 March 2024, the net book value of tangible assets relating to direct charitable purposes amounted to £57,017 (2022/23: £5,024).
- ii. *Heritage Assets* – this represents the historic cost of restoring the blast pens on Kenley airfield. The net book value of heritage assets relating to direct charitable purposes at 31 March 2024 was £575,365 (2022/23: £575,365).
- iii. *Intangible Assets* - comprise website design relating to the Kenley Revival project which are capitalised at cost and reflected within the financial statements at amortised historic cost. Amortisation is calculated by allocation of the balance sheet value of the asset, less any residual value, to the periods expected to benefit from its use on a straight-line basis over 3 to 7 years. At 31 March 2024, the net book value of intangible fixed assets relating to direct charitable purposes amounted to £420 (2022/23: £420).

The Kenley Revival project aims to conserve the historic airfield structures associated with Kenley Airfield during World War II and to promote the heritage resource to make it accessible to a wider range of people.

15. RELATED PARTY TRANSACTIONS

The City Corporation is the sole Trustee of the charity, as described on page 2. The City Corporation provides various services, the costs of which are recharged to the charity. This includes the provision of banking services, charging all transactions to the charity at cost and crediting or charging interest at a commercial rate. The cost of these services is included within expenditure, as set out in note 5.

The charity is consolidated within the accounts of City's Estate, a fund of the City of London Corporation (the City Corporation, the corporate trustee of the charity), by virtue of the deemed control arising from the provision of the shortfall between the charity's income and expenditure by City's Estate, whose place of business is Guildhall, London EC2P 2EJ. The principal purpose of City's Estate is to manage its investments in properties, stocks and shares to provide returns which allows the City Corporation to use the income for the provision of services that are of importance to the City and Greater London as well as nationally and internationally, and to maintain the asset base so that income will be available to fund services for the benefit of future generations. The financial statements of City's Estate can be obtained from the address provided above.

The charity is required to disclose information on related party transactions with bodies or individuals that have the potential to control or influence the charity. Members are required to disclose their interests, and these can be viewed online at www.cityoflondon.gov.uk.

Members and senior staff are requested to disclose all related party transactions, including instances where their close family has made such transactions.

Figures in brackets represent the amounts due at the balance sheet date. Other figures represent the value of the transactions during the year.

Related party	Connected party	2023/24 £	Re-Stated 2022/23 £	Detail of transaction
City of London Corporation	The City of London Corporation is the Trustee for the charity	876,932 (nil)	1,092,210 (nil)	The City of London Corporation's City's Estate meets the deficit on running expenses of the charity
		205,699 (nil)	223,477 (nil)	Administrative services provided for the charity

16. POST BALANCE SHEET EVENT

Following the end of the 2023/24 financial year, approval was provided from the Charity Commission resulting in the linking of the West Wickham Common and Spring Park Wood charity and the Coulston and Other Commons charity. As a result, one set of financial statements for both charities will be prepared using the linked accounting basis effective from 01 April 2024.

REFERENCE AND ADMINISTRATION DETAILS

CHARITY NAME: Coulsdon and Other Commons

Registered charity number: 232988-1 (232989 at 31 March 2024)

PRINCIPAL OFFICE OF THE CHARITY & THE CITY CORPORATION:

Guildhall, London, EC2P 2EJ

TRUSTEE:

The Mayor and Commonalty & Citizens of the City of London

SENIOR MANAGEMENT:

Chief Executive

Ian Thomas CBE

Treasurer

Caroline Al-Beyerty - The Chamberlain and Chief Financial Officer of the City of London Corporation

Solicitor

Michael Cogher - The Comptroller and City Solicitor of the City of London Corporation

Environment Department

Katie Stewart – Executive Director of Environment

Emily Brennan – Director of Natural Environment

AUDITORS:

Crowe U.K. LLP, 55 Ludgate Hill, London, EC4M 7JW

BANKERS:

Lloyds Bank Plc., P.O.Box 1000, BX1 1LT

Contact for The Chamberlain & Chief Financial Officer, to request copies of governance documents & of the Annual Report of City's Estate:

CHBOffice-BusinessSupport@cityoflondon.gov.uk

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Coulsdon and Other Commons

Annual Report and Financial Statements for
the year ended 31 March 2024

Charity registration number 232988-1

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ORIGINS OF THE CHARITY

Coulston and Other Commons is a collection of separate sites comprising of over 245-hectares of area of open space, made up of natural chalk grassland, wooded pasture, copse and natural wooded areas, including several veteran species. Its natural and cultural heritage are of national importance, the legacy of centuries of interaction between people and the environment. The Coulston and Other Commons were designated as part of the South London Downs National Nature Reserve in 2019.

Acquisition

The Coulston and other Commons charity holds four, separate open spaces known as Coulston Common (Caterham), Farthing Downs (Croydon), Kenley Common (Croydon) and Riddlesdown (Croydon). The charity's land was acquired by the City Corporation at various times between 1883 and 2006 under the framework of the Corporation of London (Open Spaces) Act 1878. The majority of land was acquired by the City Corporation in 1883 from the then Lord of the Manor of Coulston, with the purpose of preserving it as open space for public recreation and enjoyment. Further sites have been acquired and added to the various open spaces as considered appropriate over the years, and it's noted that the composition of Kenley Common was affected by requisitions and substitutions made as a result of the Air Ministry using the Common as part of Kenley Aerodrome during the First World War.

TRUSTEE'S ANNUAL REPORT

STRUCTURE AND GOVERNANCE

GOVERNING DOCUMENTS

The primary governing document of the Coulsdon and other Commons charity (registration number 232988-1) is the Corporation of London (Open Spaces) Act 1878. The charity is constituted as a charitable trust.

GOVERNANCE ARRANGEMENTS

The Mayor and Commonalty and Citizens of the City of London (also referred to as 'the City Corporation' or 'the City of London Corporation'), a body corporate and politic, is the trustee of the Coulsdon and Other Commons charity. The City Corporation is trustee acting by the Court of Common Council of the City of London in its general corporate capacity and that executive body has delegated responsibility in respect of the administration and management of the charity to various committees and sub-committees of the Common Council, membership of which is drawn from 125 elected Members of the Common Council and external appointees to those committees. In making appointments to committees, the Court of Common Council will take into consideration any particular expertise and knowledge of the elected Members, and where relevant, external appointees. External appointments made by the City Corporation are subject to due advertisement and rigorous selection to fill gaps in skills. Elected Aldermen and Members of the City of London Corporation are appointed to the Epping Forest and Commons Committee by the Court of Common Council, and that Committee exercises functions for and on behalf of the trustee in relation to the day-to-day management of Coulsdon and Other Commons.

Members of the Court of Common Council are unpaid for support provided to the charity and are elected by the electorate of the City of London. The key committees or groups which had responsibility for directly managing or considering matters related to the charity during 2023/24 were as follows:

- **Policy and Resources Committee** – responsible for allocating resources and administering the charity.
- **Finance Committee** – responsible for controlling budgets, support costs and other central charges that affect the charity as a whole.
- **Audit and Risk Management Committee** – responsible for overseeing systems of internal control and making recommendations to the Finance Committee relating to the approval of the Annual Report and Financial Statements of the charity.
- **Epping Forest & Commons Committee** – responsible for the activities undertaken at Coulsdon and Other Commons approving budget allocations for the forthcoming year.
- **Natural Environment Board** - policy and strategic body in relation to the activities of the City Corporation's Natural Environment Division within the Environment Department.
- **West Wickham, Spring Park and Coulsdon Commons Consultation Group** - provides a forum for local residents and users to comment upon both the management of Coulsdon Common and its neighbouring public open spaces: Kenley Common (with its World War II-era airfield), Riddlesdown, and Farthing Downs and New Hill.

- **Corporate Services Committee** - responsible for personnel and establishment matters throughout the City of London, including negotiations with the recognised trade unions.

All of the above committees are ultimately responsible to the Court of Common Council. Committee meetings are held at the Trustee's discretion in public (except where it is not considered in the charity's best interests to do so), supporting a decision-making process which is clear, transparent and publicly accountable.

The charity is consolidated within City's Estate as the City of London Corporation exercises operational control over its activities. City's Estate is a fund of the City Corporation that can be traced back to the 15th century and has been built up from a combination of properties, land, bequests and transfers under statute since that time. Investments in properties, stocks and shares are managed to provide a total return that:

- Allows City's Estate to use the income for the provision of services that are of importance nationally and internationally as well as to the City and Greater London.
- Maintains the asset base so that income will be available to fund services for the benefit of future generations.

The Trustee believes that good governance is fundamental to the success of the charity. An initial review of governance was undertaken to ensure that the charity is effective in fulfilling its objectives, and further, more detailed work is underway as part of a corporate review of the open space charities of which the City Corporation is the trustee. Reference is being made to the good practices recommended within the Charity Governance Code, with a focus on ensuring regulatory compliance and the ongoing maintenance of an efficient and effective portfolio of charities that maximise impact for beneficiaries.

ORGANISATIONAL STRUCTURE AND DECISION-MAKING PROCESS

The charity is administered in accordance with its governing instruments and the City Corporation's own corporate governance and administration framework, including Committee Terms of Reference, Standing Orders, Financial Regulations and Officer Scheme of Delegations. These governance documents can be obtained via a request to the email address stated on page 31.

Each Member by virtue of their membership of the Court of Common Council and its relevant committees and sub-committees, has a duty to support the City Corporation in the proper exercise of its functions and in meeting its duties as trustee of the charity by faithfully acting in accordance with charity law, the Terms of Reference of the relevant committee or sub-committee, and the City Corporation's agreed corporate governance framework as noted above, backed up by its standards regime.

As part of the City of London Corporation's restructure, the Open Spaces Department merged with Planning & Transportation and Port Health & Environmental Services to form a new Environment Department, and Coulsdon and Other Commons became part of the Environment Department from 1 April 2022.

INDUCTION AND TRAINING OF MEMBERS AND COMMITTEE MEMBERS

The City Corporation makes seminars and briefings on various aspects of its activities, including those concerning the charity, available to its Members and others serving on committees which are involved with the charity to enable Members to carry out their duties efficiently and effectively. Induction meetings are provided on specific aspects of the work of Coulsdon and Other Commons. If suitable seminars or other training options are identified that are relevant to the charity, Members are advised of these opportunities

OBJECTIVES AND ACTIVITIES

The objective of the charity is summarised as the preservation in perpetuity of the open spaces known collectively as Coulsdon and Other Commons for the recreation and enjoyment of the public.

As set out in the Corporation of London (Open Spaces) Act 1878, complemented by the City of London Corporation (Open Spaces) Act 2018, the purposes of the charity include:

- Keeping Coulsdon and Other Commons in perpetuity as open spaces for public recreation and enjoyment.
- As far as possible, preserving the natural aspect of the open spaces, and protecting the timber and other trees, pollards, shrubs, underwood and herbage growing on the open spaces.

The main activities undertaken in relation to these purposes include:

- Practical conservation management activities to maintain the biodiversity of the open spaces, including tree surgery work on the veteran oaks, bracken suppression and management of firebreaks, scrub, chalk grassland and wetland habitats.
- Providing volunteering opportunities to encourage community involvement.
- Providing and maintaining facilities for informal recreation.
- Grazing with cattle, sheep and goats.
- Protecting the open spaces and its users from harm by patrolling, enforcing byelaws, resisting encroachments, challenging threats and managing assets.
- Providing educational activities and events.
- Surveying and monitoring, for wildlife, visitor use, archaeological investigations and pollution monitoring.
- Managing and protecting Scheduled Monuments, including Farthing Downs, a scheduled ancient monument and Kenley airfield and the World War II heritage assets.
- Managing and creating chalk downland and woodland pasture.

Coulsdon and Other Commons' natural and cultural heritage are of national importance, the legacy of centuries of interaction between people and the environment. As we progress through the 2020's and beyond the challenge of protecting this valuable resource will increase as pressures from environmental and human factors mount.

Aims of the charity

- Maintain the biodiversity of Coulston and Other Commons by managing habitats to favourable condition and achieving conservation gains that benefit the site and beyond. *Governing document link: preserve natural aspect, protect the timber and other trees, pollards, shrubs, underwood, and herbage.*
- Encourage the sustainable use of Coulston and Other Commons for recreation and promote community involvement in all aspects of the site. *Governing document link: land to be kept as open spaces for the recreation and enjoyment of the public.*
- Protect Coulston and Other Commons and its users from harm. Challenge threats and maintain assets, including heritage assets, in good condition. *Governing document link: open spaces kept unenclosed and unbuilt upon. Shall by all lawful means prevent, resist and abate enclosures, encroachments and buildings upon. The City Corporation may from time to time make and alter byelaws.*

The Coulston and Other Commons Management Plan describe the strategy for achieving these aims.

Volunteers

The Coulston and other Commons charity welcomes volunteers both directly and through partner organisation in all aspects of open space management. Group volunteering continued as normal during 2023/24, with a slight increase in actual individuals and hours given. Individual volunteering for activities such as litter picking and livestock checking continued and increased with all commons receiving requests from locals wanting to help out in some way. We also saw an increase in corporate volunteering across all sites.

Numbers of volunteer and their hours have increased in 2023/24.

Remuneration Policy

The charity's staff are employees of the City Corporation and, alongside all staff, pay is reviewed annually. The City Corporation is committed to attracting, recruiting and retaining skilled people and rewarding employees fairly for their contribution. As part of this commitment, staff are regularly appraised and, subject to performance, eligible for the payment of recognition awards.

Senior staff posts of the City Corporation are individually evaluated and assessed independently against the external market allowing each post to be allocated an individual salary range within the relevant grade, which incorporates market factors as well as corporate importance.

The above policy applies to staff within the charity's key management personnel, as defined within note 7 to the financial statements.

The City Corporation is committed to equal opportunities for all employees. An Equality, Diversity and Inclusion (EDI) Sub-Committee has been established to actively promote equality, diversity and inclusion in service delivery and employment practices. The Sub-Committee is responsible for monitoring the delivery of the Equality and Inclusion Action Plan and progress against the Equality Objectives. This also includes addressing the City Corporation's gender, ethnicity and disability pay gaps.

The City Corporation's Equality Objectives were recently reviewed in accordance with the Equality Act 2010 which requires public bodies to publish equality objectives every four years. The City Corporation's Equality Objectives were approved by Policy and Resources Committee in March 2024 covering the five-year period from 2024 to 2029 to coincide with the City's Corporate Plan for 2024-29.

Fundraising

Section 162A of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Although the Coulsdon and Other Commons charity does not undertake widespread fundraising from the general public, any such amounts receivable are presented in the financial statements as "voluntary income" including grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day-to-day management of all income generation is delegated to the charity's executive staff who are accountable to the trustee. The charity is not bound by any regulatory scheme and does not consider it necessary to comply with any voluntary code of practice.

There is a donations page on the Farthing Downs webpage, inviting and enabling the public to make online donations to the Farthing Downs Interpretation Improvements campaign.

The charity has received no complaints in relation to fundraising activities in 2023/24 (2022/23: nil). Individuals are not approached for funds, hence the charity does not consider it necessary to design specific procedures to monitor such activities.

Public benefit statement

The Trustee confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Coulsdon and Other Commons charity's aims and objectives and in planning future activities. The purpose of the charity is the preservation in perpetuity of Coulsdon and Other Commons as an open space for the recreation and enjoyment of the public.

Consequently, the Trustee considers that Coulsdon and Other Commons operates to benefit the general public and satisfies the public benefit test.

REFERENCE AND ADMINISTRATIVE DETAILS

The administrative details of the charity are stated on page 31.

ACHIEVEMENTS AND PERFORMANCE

Coulsdon and Other Commons 2023/24 aims together with its outcomes were:

Staff – Recruited a new Assistant Ranger Apprentice to the team. This 18-month post, funded through the Apprenticeship Levy, will support the team in delivering key services. After an unsuccessful recruitment campaign, the Conservation Ranger post remains vacant. We will undertake a refreshed campaign in 2024/25. There is also a vacancy for a Support Services Officer based at the Merlewood Estate Office as the current team member resigned.

Countryside Stewardship – Delivered an agreed programme of nature conservation works across the charity to enhance the quality of the sites.

Countryside Management:

Grassland – Continued with the work programme designed for the maintenance of species-rich chalk grassland habitats through grazing and hay-cutting that satisfies the prescription from Natural England and enhances and enriches biodiversity across all sites.

Scrub – Continued controlling scrub to create and maintain open downland landscapes with a focus on Farthing Downs, Riddlesdown and Kenley Common.

Woodland – Completed all tree safety works identified in the 2023 surveys. Carried out preventative tree safety works along a section of the A22 at Riddlesdown. Undertook further remedial ash dieback work on Kenley Common and New Hill.

Volunteers & Events – Provided educational walks & talks and other events across the charity. Our programme of site management for nature conservation was supported by the contributions by our amazing volunteers.

Trial of the Nofence ® (virtual fencing) – Trial of technology completed and will become part of our standard operation for the use of cattle to manage our sites.

PLANS FOR FUTURE PERIODS

Key projects for 2024/25 include:

Staff – Recruit to our vacant Conservation Ranger post to strengthen our biodiversity monitoring and stewardship across all the charity's sites. Recruit to the vacant Support Services Officer at Merlewood Estate Office. Continue to develop our apprentice through an extensive blended learning experience and prepare them for their final assessment in 2025. Develop a business case to recruit an additional apprentice in autumn 2024.

Countryside Stewardship – Continue to deliver agreed programme of nature conservation works across the charity to enhance the quality of the sites and develop our evidence-based monitor and review system to record habitat changes.

Grassland – Continue with the work programme designed for the maintenance of species-rich chalk grassland habitats through grazing and hay-cutting that satisfies the prescription from Natural England and enhances and enriches biodiversity across all sites. Continue with skylark exclusion plots on Farthing Downs to create suitable habitat conditions for breeding birds.

Scrub – Continue controlling scrub to create and maintain open downland landscapes focusing on Farthing Downs, Riddlesdown and Kenley Common.

Woodland – Undertake all tree safety works. Undertake further remedial ash dieback work on Kenley Common and New Hill. Continue with planned preventative tree safety works on A22 at Riddlesdown.

Events – Continue with the development and delivery of a programme of walks, talks and guided events.

Volunteers – Continue to provide and develop further opportunities for volunteering across the sites within the charity.

FINANCIAL REVIEW

Overview of Financial Performance

Income

In 2023/24, the charity's total income for the year was £1,082,679, an overall decrease of £198,930 against the previous year (£1,281,609). The principal source of income was from City of London Corporation's City's Estate fund (see below).

Income from Charitable Activities comprised £36,482 from fees charged (2022/23: £40,886), £68,444 from rents (2022/23: £66,307) and £44,024 from sales (2022/23: £17,931). 2023/24 saw increased income from vehicle sales as well as an increase in income generated from rents. The decline in fees and charges income is attributable to reduced income from the hire of spaces and car parking charges.

In total, grant income of £54,006 was received in the year, towards programmes administered by the charity (2022/23: £56,248). This income includes funding received from the Rural Payment Agency in relation to Agri - environment schemes that provide funding to farmers and land managers to farm in a way that supports biodiversity, enhances the landscape, and improves the quality of water, air and soil.

Donations – included contributions towards corporate volunteering events and for free events such as guided walks, as well as amounts donated by the public at walks and talks advertised via Eventbrite. In total £2,764 was received during the year (2022/23: £7,896). Donations can be made on the Farthing Downs webpage to the Farthing Downs Interpretation Improvements project. In total, £26 was received during the year (2022/23: £130). The full amount was held as at 31 March 2024 in a restricted fund for 'Campaign Donations'.

An amount of £876,932 (2022/23: £1,092,210) was received from the City of London Corporation's City's Estate as a contribution towards the running costs of the charity. The reduction in funding is explained by a decrease in expenditure explained below.

Expenditure

Total expenditure for the year relating to charitable activities expenditure was £1,030,662 (2022/23: £1,279,879). The decrease can be explained by the rephrasing of expenditure relating to cyclical building works.

Funds held

The charity's total funds held increased by £52,017 to £628,622 as at 31 March 2024 (2022/23: increased by £1,729 to £576,605). The increase in funds compared with 2022/23 can be attributed to the purchase of vehicles which was funded through additional monies from the City of London Corporation's City's Estate.

A restricted fund of £2,550 (2022/23: £2,524) was held at year-end. This relates to Campaign Donations for the Farthing Downs Interpretation Improvements project.

The charity's designated funds consist of unrestricted income funds which the Trustee has chosen to set aside for specific purposes. Such designations are not legally binding, and the Trustee can decide to "undesignate" these funds at any time. Designations as at 31 March 2024 totalled £622,800 (2022/23: £570,809). The

increase in designated funds relates to vehicles having been purchased during 2023/24 which have been accounted for as tangible fixed assets.

A general fund of £3,272 (2022/23: £3,272) relates to surplus unrestricted donation income available for spending on the charity's purposes.

Details of all funds held, including their purposes, is set out within note 14 to the financial statements.

Reserves

The charity receives significant support from the City of London Corporation which has committed to contribute as necessary to the funds of the charity, it does so out of City's Estate. These funds are used to meet the deficit on running expenses on a year-by-year basis. Consequently, a reserves policy is currently considered by the Trustee to be inappropriate.

Donations are now being sought and these may be carried forward, but there is currently no intention to hold them as a minimum amount owing to the deficit funded status of the charity.

The Trustee does not consider there to be any material uncertainty around going concern and further detail regarding this is set out on page 19.

The Trustee is monitoring the situation and will continue with its purpose to preserve Coulston and Other Commons in perpetuity as an Open Space for recreation and enjoyment of the public.

Principal Risks and Uncertainties

The Trustee is committed to a programme of risk management as an element of its strategy to preserve the charity's assets. In order to embed sound practice, the senior leadership team ensures that risk management policies are applied, that there is an on-going review of activity and that appropriate advice and support is provided. A key risk register has been prepared for the charity, which has been reviewed by the Trustee. This identifies the potential impact of key risks and the measures which are in place to mitigate such risks.

The principal risks faced by the charity, and actions taken to manage them are as follows:

Risk	Actions to manage risks
Decline in condition of assets	Monthly site infrastructure checks.
Negative impacts of visitor pressure	Recruit to the vacant Conservation Ranger post.
Negative impacts of development and encroachment	Recruit to the vacant Conservation Ranger post. Seek advice and support from colleagues in the Planning and Development Division.
Negative impacts of pests and diseases	Ensure staff training is kept updated to enable timely identification of pest and knowledge of correct treatment/prevention.

Risk	Actions to manage risks
	Annual tree inspections undertaken through qualified personnel. Active involvement with leading partners such as Forestry Commission and Natural England. Measures in place for staff, volunteers and contractors including public messages. Review The Commons' Tree Safety Policy tri-annually.
Pollution	Attend meetings of the local Flood Action Group. Liaise with City Solicitors regarding liabilities.
Budget pressures	Regular review and monitoring of income situation.
Adverse impacts of extreme weather and climate change	Fire management and monitoring policies and plans are in place and link to staff training and local emergency services. Storm monitoring and management policies across all sites are linked to high staff awareness and training. Understanding of the potential impacts of climate change on the open spaces. Engagement in climate change research and debate.

TRUSTEE'S RESPONSIBILITIES

The Trustee is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustee to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the Trustee must not approve the financial statements unless the Trustee is satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustee to ensure that the financial statements comply with the Charities Act 2011. The Trustee is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustee is aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the Trustee has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Financial statements are published on the Trustee's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the Trustee's website is the responsibility of the Trustee. The Trustee's responsibility also extends to the ongoing integrity of the financial statements contained therein.

Adopted and signed for on behalf of the Trustee.

A handwritten signature in black ink, appearing to read 'H. Colthurst', written in a cursive style.

Deputy Henry Nicholas Almroth Colthurst
Chairman of Finance Committee of
The City of London Corporation
Guildhall, London

4th April 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF COULSDON AND OTHER COMMONS

Opinion

We have audited the financial statements of Coulsdon and Other Commons ('the charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustee with respect to going concern are described in the relevant sections of this report.

Other information

The Trustee are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustee's report; or
- sufficient and proper accounting records have not been kept by the Charity; or

- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustee

As explained more fully in the Trustee's responsibilities statement set out on page 12 and 13, the Trustee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustee are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011, and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the Charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the Charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Health and safety legislation, and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustee and other management and inspection of regulatory and legal correspondence, if any.

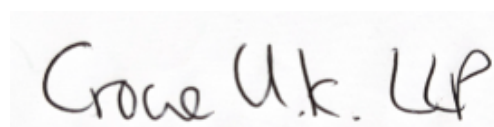
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, legal counsel and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly

planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustee as a body, for our audit work, for this report, or for the opinions we have formed.



Crowe U.K. LLP
Statutory Auditor

55 Ludgate Hill, London, EC4M 7JW

15.04.2025

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds 2023/24 £	Restricted Funds 2023/24 £	2023/24 £	Re-Styled 2022/23 £
Income from:					
Voluntary activities	2	56,771	26	56,797	64,274
Charitable activities	3	148,950	-	148,950	125,124
Grant from City of London Corporation	4	876,932	-	876,932	1,092,210
Total income		1,082,653	26	1,082,679	1,281,608
Expenditure on:					
Charitable activities:					
Preservation and Operation of Coulston and Other Commons	5	1,030,662	-	1,030,662	1,279,879
Total expenditure		1,030,662	-	1,030,662	1,279,879
Net income/(expenditure)		51,991	26	52,017	1,729
Net movement in funds		51,991	26	52,017	1,729
Reconciliation of funds:					
Total funds brought forward	14	574,081	2,524	576,605	574,876
Total funds carried forward	14	626,072	2,550	628,622	576,605

All of the above results are derived from continuing activities.

There were no other recognised gains and losses other than those shown above.

The notes on pages 19 to 30 form part of these financial statements.

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 Total £	2023 Total £
Fixed assets:			
Heritage assets	8	575,365	575,365
Tangible assets	9	57,017	5,024
Intangible assets	10	420	420
Total fixed assets		632,802	580,809
Current assets			
Debtors	11	63,155	30,223
Cash at bank and in hand		29,612	142,881
Total current assets		92,767	173,104
Current liabilities			
Creditors: Amounts falling due within one year	12	(96,948)	(177,309)
Net current (liabilities)/assets		(4,181)	(4,205)
Total assets less current liabilities		628,622	576,605
The funds of the charity:			
Restricted income funds	14	2,550	2,524
Unrestricted income funds	14	626,072	574,081
Total funds		628,622	576,605

The notes on pages 19 to 30 form part of these financial statements

Approved and signed on behalf of the Trustee.

Caroline Al-Beyerty

Chamberlain of London and Chief Financial Officer

4th April 2025

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items that are considered material in relation to the financial statements of the charity.

(a) Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared under the historical cost convention as modified by the valuation of investments which are held at fair value and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition effective 1 January 2019) and the Charities Act 2011. Previously, all income, expenditure, assets, liabilities and funds of the West Wickham Common and Spring Park Wood charity and the Coulston and Other Commons charity have been accounted for as one charity. An application to link the charities for accounting purposes was approved by the Charity Commission in December 2024. However, for 2023/24, the accounts of the two charities have been separated with assumptions made by management in relation to the apportionment of the income, expenditure, assets, liabilities and funds between the two individual charities.

(b) Going concern

The financial statements have been prepared on a going concern basis as the Trustee considers that there are no material uncertainties about the charity's ability to continue as a going concern. The governing documents place an obligation on the City of London Corporation to preserve the open spaces for the benefit of the public. Funding is provided from the City of London Corporation's City's Estate. On an annual basis, a medium-term financial forecast is prepared for City's Estate covering the next 5 years from the period covered by these financial statements. The latest forecast anticipates that adequate funds will be available in the next 12 months from the date of these financial statements being signed to enable the charity to continue to fulfil its obligations.

In making this assessment, the Trustee has considered the potential ongoing impact of current high inflationary pressures on the financial position, including future income levels and planned expenditure and the liquidity of the charity over the next 12-month period. For this reason, the Trustee continues to adopt a going concern basis for the preparation of the financial statements.

(c) Key management judgements and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenditure. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of decisions about carrying values of assets and liabilities that are not readily apparent from other sources. The resulting accounting estimates will, by definition, seldom equal the related actual results.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected. Management do not consider there to be any material revisions requiring disclosure.

In preparing the financial statements, management has made the following key judgements: useful economic life of fixed assets and the apportionment of income, expenditure, assets, liabilities and funds between the West Wickham Common and Spring Park Wood charity and the Coulston and Other Commons charity.

(d) Statement of Cash Flows

As per section 14.1 of the Charities SORP, the charity is not required to produce a statement of cash flows on the grounds that it is a qualifying entity.

A Statement of Cash Flows is included within the City's Estate Annual Report and Financial Statements 2024 which is publicly available at www.cityoflondon.gov.uk.

(e) Income

All income is included in the Statements of Financial Activities (SOFA) when the charity is legally entitled to the income; it is more likely than not that economic benefit associated with the transaction will come to the charity and the amount can be quantified with reasonable certainty. Income consists of donations, charges for use of facilities, contributions, grants, sales and rental income.

The City of London Corporation's City's Estate meets the deficit on running expenses of the charity and also provides funding for certain capital works. This income is considered due each year end once the deficit on running expenses and capital works funding has been confirmed, and is recognised in the SOFA at this point.

(f) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under the principal category of 'expenditure on charitable activities'. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Governance costs include the costs of governance arrangements which relate to the general running of the charity as opposed to the direct management of functions inherent in the activities undertaken. These include the costs associated with constitutional and statutory requirements such as the cost of Trustee meetings.

Support costs (including governance costs) include activities undertaken by the City Corporation on behalf of the charity, such as human resources, digital services, legal support, accounting services, committee administration, public relations and premises costs. These costs are recharged and the basis of the cost allocation is set out in note 6.

The Trustee, the City Corporation, accounts centrally for all payroll related deductions. As a result, the charity accounts for all such sums due as having been paid.

(g) Pension costs

Staff are employed by the City of London Corporation and are eligible to contribute to the City of London Local Government Pension Fund, which is a funded defined benefit scheme. The estimated net deficit on the Fund is the responsibility of the City of London Corporation as a whole, as one employer, rather than the specific responsibility of any of its three main funds (City Fund, City's Estate and Bridge House Estates) or the trusts it supports.

The Fund's estimated net liability has been determined by independent actuaries in accordance with FRS102 as £49.9m as at 31 March 2024 (£142.6m as at 31 March 2023). Since any net deficit is apportioned between the financial statements of the City of London's three main funds, the charity's Trustee does not anticipate that any of the liability will fall on the charity. The charity is unable to identify its share of the pension scheme assets and liabilities and therefore the Pension Fund is accounted for as a defined contribution scheme in these financial statements.

Barnett Waddingham, an independent actuary, carried out the latest triennial actuarial assessment of the scheme as at 31 March 2022, using the projected unit method. The 31 March 2022 valuation was carried out in 2022/23 and has set the contribution rates for the period 01 April 2023 to 31 March 2026 at 21%. Contribution rates adopted for the financial years 2020/21, 2021/22 and 2022/23 had been set at 21%.

(h) Taxation

The charity meets the definition of a charitable trust for UK income tax purposes, as set out in Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the charity is exempt from UK taxation in respect of income or capital gains under part 10 of the Income Tax Act 2007 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

(i) Fixed Assets**Heritage Land and Associated Buildings**

Coulston and Other Commons comprises 245 hectares of land located in the London Borough of Croydon, together with associated buildings. The object of the charity is the preservation of Coulston and Other Commons in perpetuity as an Open Space for the recreation and enjoyment of the public. Coulston and Other Commons are considered to be inalienable (i.e. they may not be disposed of without specific statutory powers).

Land and the original associated buildings are considered to be heritage assets. In respect of the original land and buildings, cost or valuation amounts are not included in these financial statements as reliable cost information is not available and a significant cost would be involved in the reconstruction of past accounting records, or in the valuation, which would be onerous compared to the benefit to the users of these accounts. Heritage assets are reviewed annually for impairment.

Additions to the original land and capital expenditure on buildings and other assets are included as fixed assets at historic cost, less provision for depreciation and any impairment, where this cost can be reliably measured.

Tangible fixed assets

Assets that are capable of being used for more than one year and have a cost greater than £50,000 are capitalised. Such assets are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is charged on a straight-line basis, in order to write off each asset over its estimated useful life as follows. Land is not depreciated.

	Years
Infrastructure	up to 20
Plant	10
Vehicles	10

Intangible fixed assets

Intangible assets comprise website design relating to the Kenley Revival project which are capitalised at cost and reflected within the financial statements at amortised historic cost.

Amortisation is calculated by allocation of the balance sheet value of the asset, less any residual value, to the periods expected to benefit from its use on a straight-line basis over 3 to 7 years. Amortisation charges are charged to the SOFA.

(j) Stocks

Stocks are valued at the lower of cost or net realisable value. All stocks are finished goods and are held for resale as part of the charity's operations.

(k) Cash

Cash and cash equivalents include cash in hand, overdrafts (if any) and short-term deposits and other instruments held as part of the Corporation's treasury management activities with original maturities of three months or less.

(l) Funds structure

Income, expenditure and gains/losses are allocated to particular funds according to their purpose:

Restricted funds – These include income that is subject to specific restrictions imposed by donors, with related expenditure deducted when incurred.

Unrestricted funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustee and include income generated by assets held representing unrestricted funds. Specifically, this represents any surplus of income over expenditure for the charity which is carried forward to meet the requirements of future years, known as free reserves.

Designated funds – these are funds set aside by the Trustee out of unrestricted funds for a specific purpose.

(m) Insurance

The charity, elected Members and City Corporation staff supporting the charity's administration are covered by the City Corporation's insurance liability policies, and

otherwise under the indemnity the City Corporation provides to Members and staff, funded from City's Estate.

2. INCOME FROM VOLUNTARY ACTIVITIES

	Unrestricted income funds	Restricted income funds	Total 2023/24	Unrestricted income funds	Restricted income funds	Re-Styled Total 2022/23
	£	£	£	£	£	£
Grants	54,006	-	54,006	56,248	-	56,248
Donations and legacies	2,764	26	2,790	7,896	130	8,026
Total	56,771	26	56,797	64,144	130	64,274

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted income funds 2023/24	Unrestricted income funds 2022/23
	£	£
Charges for use of facilities	36,482	40,886
Sales	44,024	17,931
Rental income	68,444	66,307
Total	148,950	125,124

4. INCOME FROM THE CITY OF LONDON CORPORATION

	Unrestricted income funds 2023/24	Re-Styled Unrestricted income funds 2022/23
	£	£
Revenue and capital grants from City of London Corporation	876,932	1,092,210

Income for the year included:

Grants – being amounts received from organisations towards programmes operated by the charity. Grant income includes a government grant received from the Countryside Stewardship Scheme (CSS) which provides funding to farmers and land managers to farm in a way that supports biodiversity, enhances the landscape, and improves the quality of water, air and soil. There are no unfulfilled conditions or other contingencies relating to this grant income and no other forms of government assistance have been received in the year. Please also note that prior year figures for grant income received has been restated to account for income received relating to the 2022/23 financial year.

Donations – being amounts received from the public who have attended walks and talks advertised via Eventbrite. Donations can be made on the Farthing Downs webpage, to the Farthing Downs Interpretation Improvements project.

Contributions – being amounts contributed towards corporate volunteering events and by the public towards free events such as guided walks.

Charitable activities – being amounts generated from the sales of livestock, woodland products such as timber and charcoal and vehicles; from charges made for the use of facilities, such as for car parking, for filming on City Commons and from rental of catering facilities, licence fees and wayleave licences.

Grants from the City of London Corporation – being the amount received from the City of London Corporation's City's Estate to meet the deficit on running expenses of the charity, alongside funding for capital purchases.

5. EXPENDITURE

	Direct costs £	Support costs £	Total 2023/24 £	Direct costs £	Support costs £	Total 2022/23 £
Preservation and operation of Coulston and Other Commons	824,963	205,699	1,030,662	1,056,402	223,477	1,279,879

Charitable activity

Expenditure on the charitable activities includes labour, premises costs, equipment, materials and other supplies and services incurred in the running of Coulston and Other Commons.

Auditor's remuneration and fees for other services

Crowe U.K. LLP are the auditors of the City of London's City's Estate Fund and provide assurance services to all of the different charities of which it is Trustee. The City of London Corporation charges the audit fee to its City's Estate Fund. In 2023/24, an audit fee of £14,500 was recharged (2022/23: £4,950). No other services were provided to the charity by its auditors during the year (2022/23: £nil).

6. SUPPORT COSTS

Support costs include activities undertaken by the City of London Corporation on behalf of the charity, such as human resources, digital services, legal support, accounting services, committee administration and premises costs. Such costs are determined on a departmental basis, and are allocated on a cost recovery basis to the charity based on time spent, with associated office accommodation charged proportionately to the space occupied by the respective activities, with the split of costs as follows:

	Charitable activities £	Governance £	2023/24 £	2022/23 £
Department:				
Chamberlain	20,126	-	20,126	35,315
Comptroller & City Solicitor	324	-	324	5,616
Town Clerk	-	19,252	19,252	27,697
City Surveyor	32,079	-	32,079	27,960
Natural Environment directorate	76,732	-	76,732	88,238
Other governance & support costs	9,105	6,237	15,342	13,999
Digital Services	41,844	-	41,844	24,652
Sub-total	180,210	25,489	205,699	223,477
Reallocation of governance costs	25,489	(25,489)	-	-
Total support costs	205,699	-	205,699	223,477

All support costs are undertaken from unrestricted funds. Governance costs are allocated based on a proportion of officer time spent on the administration of Trustee and Committee related meetings.

7. DETAILS OF STAFF COSTS

All staff that work on behalf of the charity are employed by the City Corporation. The average number of people directly undertaking activities on behalf of the charity during the year was 10 (2022/23: 12).

Amounts paid in respect of employees directly undertaking activities on behalf of the charity were as follows:

	2023/24 £	2022/23 £
Salaries and wages	371,830	346,001
National Insurance costs	37,642	36,507
Employer's pension contributions	84,629	78,541
Total emoluments of employees	494,101	461,049

The number of directly charged employees whose emoluments (excluding employer's NI and pension contribution) for the year were over £60,000 was £nil (2022/23: £nil).

Remuneration of Key Management Personnel

The charity considers its key management personnel to comprise the Members of the City of London Corporation, acting collectively for the City Corporation in its capacity as the Trustee, and the Director of Natural Environment who manages the open spaces for which the City of London Corporation is charity trustee. A proportion of the Directors' employment benefits are allocated to these charities.

Support is also provided by other chief officers and their departments from across the City of London Corporation, including the Town Clerk and Chief Executive, Chamberlain, Comptroller and City Solicitor and City Surveyor.

The amount of employee benefits received by key management personnel totalled £5,385 (2022/23: £14,357). No Members received any remuneration for acting on

behalf of the Trustee, with directly incurred expenses reimbursed, if claimed. Expenses totalling £nil were claimed in 2023/24 (2022/23: £nil).

8. HERITAGE ASSETS

	2020 £	2021 £	2022 £	2023 £	2024 £
Cost					
At 1 April	462,673	463,341	409,394	575,365	575,365
Additions	668	89,053	165,971	-	-
Transfers	-	-	-	-	-
At 31 March	463,341	552,394	575,365	575,365	575,365
Depreciation					
At 1 April					
Charge for the year	-	-	-	-	-
Impairment	-	143,000	-	-	-
At 31 March	-	143,000	-	-	-
Net book value					
At 31 March 2024	463,341	409,394	575,365	575,365	575,365
At 31 March 2023	462,673	463,341	409,394	575,365	575,365

Since 1892 the primary purpose of the charity has been the preservation of Coulston and Other Commons for the recreation and enjoyment of the public. As set out in note 1(i), the original heritage land and buildings are not recognised in the Financial Statements. Policies for the preservation and management of Coulston and Other Commons are contained in the Coulston and Other Commons Conservation Plans. Records of heritage assets owned and maintained by Coulston and Other Commons can be obtained from the Executive Director Environment at the principal address as stated on page 31.

9. TANGIBLE FIXED ASSETS

	Infrastructure £	Plant £	Vehicles £	Total £
Cost				
At 1 April 2023	730	8,955	-	9,685
Additions	-	-	52,924	52,924
At 31 March 2024	730	8,955	52,924	62,609
Depreciation				
At 1 April 2023	183	4,478	-	4,661
Charge for the year	36	895	-	931
At 31 March 2024	219	5,373	-	5,592
Net book value				
At 31 March 2024	511	3,582	52,924	57,017
At 31 March 2023	547	4,477	-	5,024

10. INTANGIBLE FIXED ASSETS

	Website development £
Cost	
At 1 April 2023	29,120
Additions	-
At 31 March 2024	29,120
Depreciation	
At 1 April 2023	28,700
Charge for the year	-
At 31 March 2024	28,700
Net book value	
At 31 March 2024	420
At 31 March 2023	420

11. DEBTORS – AMOUNTS DUE WITHIN ONE YEAR

	2024 £	2023 £
Rental debtors	761	601
Recoverable VAT	19,998	25,391
Other debtors	42,396	4,231
Total	63,155	30,223

Other debtors consist of amounts owed from sundry debtors as well as payments made to suppliers relating to future accounting periods of £42,396 (2022/23: £4,231).

12. CREDITORS – AMOUNTS DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,286	20,865
Accruals	40,914	46,903
Deferred income	13,186	13,180
Sundry deposits	33,098	31,735
Other creditors	8,464	64,626
Total	96,948	177,309

Other creditors consist of sundry creditors and a rent deposit held on behalf of a tenant. Deferred income relates to rental income received in advance for periods after the year-end.

	2024 £	2023 £
Deferred income analysis within creditors:		
Balance at 1 April	13,180	9,010
Amounts released to income	(13,180)	(9,010)
Amounts deferred in the year	13,186	13,180
Balance at 31 March	13,186	13,180

13. ANALYSIS OF NET ASSETS BY FUND

At 31 March 2024	Unrestricted income funds		Restricted funds	Total at 31 March 2024	Total at 31 March 2023
	General funds	Designated funds			
	£	£	£	£	£
Heritage assets	-	575,365	-	575,365	575,365
Tangible assets	-	57,017	-	57,017	5,024
Intangible assets	-	420	-	420	420
Current assets	100,220	(10,002)	2,550	92,768	173,104
Current liabilities	(96,948)	-	-	(96,948)	(177,309)
Total	3,272	622,800	2,550	628,622	576,605

At 31 March 2023	Unrestricted income funds		Restricted funds	Total at 31 March 2023	Total at 31 March 2022
	General funds	Designated funds			
	£	£	£	£	£
Heritage assets	-	575,365	-	575,365	575,365
Tangible assets	-	5,024	-	5,024	5,957
Intangible assets	-	420	-	420	420
Current assets	180,582	(10,002)	2,524	173,104	61,196
Current liabilities	(177,309)	-	-	(177,309)	(68,062)
Total	3,272	570,809	2,524	576,605	574,876

14. MOVEMENT IN FUNDS

	Total as at 1 April 2023	Income	Expenditure	Transfers	Total as at 31 March 2024
	£	£	£	£	£
Restricted funds:					
Campaign Donations	2,524	26	-	-	2,550
Total restricted funds	2,524	26	-	-	2,550
Unrestricted funds:					
General funds	3,272	1,029,729	(1,029,729)	-	3,272
Designated funds:					
Capital reserve funds	570,809	52,924	(933)	-	622,800
Total funds	576,605	1,082,679	(1,030,662)	-	628,622

At 31 March 2023	Total as at 1 April 2022 £	Income £	Expenditure £	Transfers £	Total as at 31 March 2023 £
Restricted funds:					
Campaign Donations	2,394	130	-	-	2,524
Total restricted funds	2,394	130	-	-	2,524
Unrestricted funds:					
General funds	740	1,281,478	(1,278,946)		3,272
Designated funds:					
Capital reserve funds	571,742	-	(933)	-	570,809
Total funds	574,876	1,281,608	(1,279,879)	-	576,605

The restricted fund for 'Campaign Donations' represents funds received from the public through donations. A donations page on the Farthing Downs webpage invites and enables the public to make online donations to the Farthing Downs Interpretation Improvements project. In total, £26 was received during the year (2022/23: £130).

Purposes of general funds

A general fund of £3,272 (2022/23: £3,272) relates to surplus unrestricted donation income received.

Purposes of designated funds

Designated funds have been set aside by the Trustee for the following purposes, including in relation to the Kenley Revival project:

- i. *Tangible Assets* – these are included at historic cost less depreciation on a straight-line basis to write off their costs over their estimated useful lives and less any provision for impairment. At 31 March 2024, the net book value of tangible assets relating to direct charitable purposes amounted to £57,017 (2022/23: £5,024).
- ii. *Heritage Assets* – this represents the historic cost of restoring the blast pens on Kenley airfield. The net book value of heritage assets relating to direct charitable purposes at 31 March 2024 was £575,365 (2022/23: £575,365).
- iii. *Intangible Assets* - comprise website design relating to the Kenley Revival project which are capitalised at cost and reflected within the financial statements at amortised historic cost. Amortisation is calculated by allocation of the balance sheet value of the asset, less any residual value, to the periods expected to benefit from its use on a straight-line basis over 3 to 7 years. At 31 March 2024, the net book value of intangible fixed assets relating to direct charitable purposes amounted to £420 (2022/23: £420).

The Kenley Revival project aims to conserve the historic airfield structures associated with Kenley Airfield during World War II and to promote the heritage resource to make it accessible to a wider range of people.

15. RELATED PARTY TRANSACTIONS

The City Corporation is the sole Trustee of the charity, as described on page 2. The City Corporation provides various services, the costs of which are recharged to the charity. This includes the provision of banking services, charging all transactions to the charity at cost and crediting or charging interest at a commercial rate. The cost of these services is included within expenditure, as set out in note 5.

The charity is consolidated within the accounts of City's Estate, a fund of the City of London Corporation (the City Corporation, the corporate trustee of the charity), by virtue of the deemed control arising from the provision of the shortfall between the charity's income and expenditure by City's Estate, whose place of business is Guildhall, London EC2P 2EJ. The principal purpose of City's Estate is to manage its investments in properties, stocks and shares to provide returns which allows the City Corporation to use the income for the provision of services that are of importance to the City and Greater London as well as nationally and internationally, and to maintain the asset base so that income will be available to fund services for the benefit of future generations. The financial statements of City's Estate can be obtained from the address provided above.

The charity is required to disclose information on related party transactions with bodies or individuals that have the potential to control or influence the charity. Members are required to disclose their interests, and these can be viewed online at www.cityoflondon.gov.uk.

Members and senior staff are requested to disclose all related party transactions, including instances where their close family has made such transactions.

Figures in brackets represent the amounts due at the balance sheet date. Other figures represent the value of the transactions during the year.

Related party	Connected party	2023/24 £	Re-Stated 2022/23 £	Detail of transaction
City of London Corporation	The City of London Corporation is the Trustee for the charity	876,932 (nil)	1,092,210 (nil)	The City of London Corporation's City's Estate meets the deficit on running expenses of the charity
		205,699 (nil)	223,477 (nil)	Administrative services provided for the charity

16. POST BALANCE SHEET EVENT

Following the end of the 2023/24 financial year, approval was provided from the Charity Commission resulting in the linking of the West Wickham Common and Spring Park Wood charity and the Coulston and Other Commons charity. As a result, one set of financial statements for both charities will be prepared using the linked accounting basis effective from 01 April 2024.

REFERENCE AND ADMINISTRATION DETAILS

CHARITY NAME: Coulsdon and Other Commons

Registered charity number: 232988-1 (232989 at 31 March 2024)

PRINCIPAL OFFICE OF THE CHARITY & THE CITY CORPORATION:

Guildhall, London, EC2P 2EJ

TRUSTEE:

The Mayor and Commonalty & Citizens of the City of London

SENIOR MANAGEMENT:

Chief Executive

Ian Thomas CBE

Treasurer

Caroline Al-Beyerty - The Chamberlain and Chief Financial Officer of the City of London Corporation

Solicitor

Michael Cogher - The Comptroller and City Solicitor of the City of London Corporation

Environment Department

Katie Stewart – Executive Director of Environment

Emily Brennan – Director of Natural Environment

AUDITORS:

Crowe U.K. LLP, 55 Ludgate Hill, London, EC4M 7JW

BANKERS:

Lloyds Bank Plc., P.O.Box 1000, BX1 1LT

Contact for The Chamberlain & Chief Financial Officer, to request copies of governance documents & of the Annual Report of City's Estate:

CHBOffice-BusinessSupport@cityoflondon.gov.uk

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City of London Corporation Committee Report

Committee(s): Epping Forest and Commons Committee	Dated: 29/05/2025
Subject: Assistant Director Epping Forest Update Report January – April 2025 (SEF 08/25)	Public report: For Information
This proposal: a) delivers Corporate Plan 2024-29 outcomes b) provides statutory duties c) provides business enabling functions	Diverse Engaged Communities Leading Sustainable Environment Vibrant Thriving Destination Flourishing Public Spaces
Does this proposal require extra revenue and/or capital spending?	No
If so, how much?	N/A
What is the source of Funding?	N/A
Has this Funding Source been agreed with the Chamberlain's Department?	N/A
Report of:	Katie Stewart, Executive Director Environment
Report author:	Jacqueline Eggleston, Assistant Director (Superintendent) of Epping Forest, Natural Environment

Summary

This report presents updates on business activity delivered in Epping Forest for the period January to April 2025. The activities are delivered against the objectives outlined in the Epping Forest Management Strategy (charitable objectives), Epping Forest Business Plan and the Natural Environment Strategies.

Recommendation

Members are asked to:

- Note the report.

Main Report

Current Position

1. Appendix A provides updates on service delivery in Epping Forest and its buffer lands since January 2025. Information for this fourth quarter for

2024/25 should be read in conjunction with separate reports on financial activity, risk management and high-level business planning to provide an overview of progress made against Charity, Corporate and Natural Environment objectives.

Of particular note;

2. His Royal Highness the Duke of Gloucester visited the Epping Forest Visitor Centre to mark his Golden Jubilee serving as Ranger of Epping Forest. During the visit to Chingford he viewed a special exhibition marking the history of royal connections to the Forest and met with volunteers who had dedicated over 50 hours volunteering to mark the occasion. The Duke also viewed the some of the Brambly Hedge figures that have been installed around the visitor centre and at Connaught Water. The visit was concluded at Lopping Hall where His Royal Highness heard from children from Willingale School and Natural Environment youth ambassadors.
3. We received visits from Iain Duncan Smith MP and Neil Hudson MP and were pleased to show them areas of the Forest within their respective constituencies and discuss topics of concern including fly tipping and development.
4. Investment in new machinery has increased path improvements and surface improvements to car parks. The easy access trail at Connaught Water, which was in a poor state after the winter has been re-surfaced.
5. Keepers and enforcement teams have established multi-agency operations to address anti-social behaviour. ANPR cameras along with vehicle stops at High Beach have resulted in eight vehicles prosecuted for waste carrying and one vehicle seized. A renewed effort is being made at Wanstead Flats to disrupt the ASB in the area.
6. Several studies are under way to aid our understanding of the Forest with baseline surveys of several species, feature assessments, LIDAR analysis and hydrological surveys.
7. Volunteering is increasing and recruitment to vacancies continues at pace with 13 posts filled in this period.

Proposals

8. Priorities for the next quarter will be to finalise the last of the 'post TOM' recruitment to fill remaining vacancies.
9. The installation of the all-weather path; the 'Gloucester Ride' at Chingford
10. Volunteers Week events and commencement of Epping Forest Roadshows:

10 May	Swaines Green May Fayre
--------	-------------------------

18 May	Spring Festival in Highams Park
07 Jun	Chingford Village Festival
21-22 June	Wanstead Wildlife Weekend
06 Jul	Epping Town Show
25 July	Epping Forest Field Studies Centre Open Day

11. Cattle return to the Forest.

12. Baseline surveys and BNG assessment completed.

Key Data

13. 2024-25 Year End statistics

- Total fly tips: 656
- Total fires/barbeques: 41/26
- Grazing days: 7532 Forest / 14462 Buffer
- Visitor Centre: 54,674
- 52 filming licences: Total of £246,142
- 59 fitness licences: Total of £6,455.30
- 41 utilities licences: Total of £4,985
- Dog incidents: 39

Conclusion

Considerable progress against Natural Environment Strategy Objectives and Epping Forest management plan objectives has been delivered during the reporting period.

Appendices

Appendix A – Progress against key objectives / actions (categorised by Natural Environment Strategy). Further detail of how the activities align to these objectives is shown in the Epping Forest Business Plan

Jacqueline Eggleston

Assistant Director/ Superintendent Epping Forest

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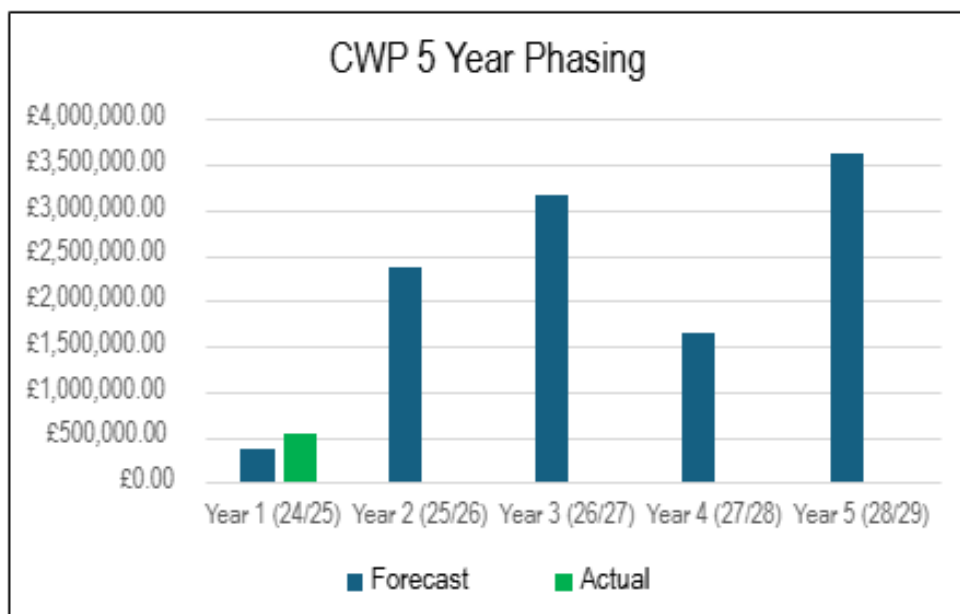
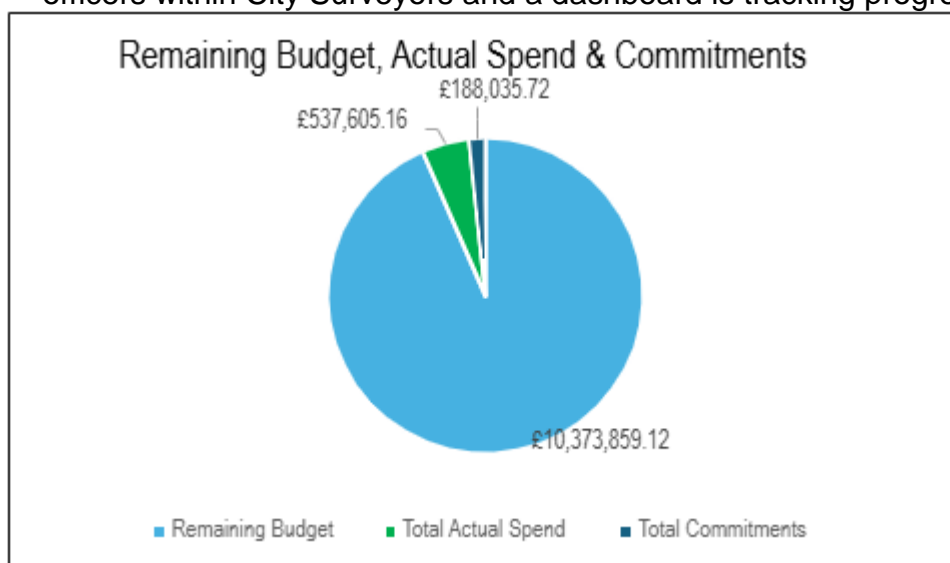
Assistant Director's Update Appendix A

Updates on actions taken to deliver Epping Forest charity objectives and Natural Environment strategies for the period January – April 2025.

1. A Welcoming Destination for all (Access and Recreation)

Estate Improvements

- 1.1 Progress has been made against the Corporate Cyclical Works Programme including a new fence at the Visitor Centre and the car park repairs have been tendered. A new project management board is now in place, led by officers within City Surveyors and a dashboard is tracking progress:



- 1.2 Within the Warren yard a new wash bay extension has been created to improve facilities for tractor wash down. Multiple teams have been working together to clear out the yard and the paddock has been levelled to create additional storage and access for recycling. The sawmill, barns and several of the units have now been cleaned out and repurposed for improved storage and workshop facilities to enable more work to be carried out in house including carpentry and welding.
- 1.3 A path regrading machine (power rake) has been purchased and is making significant improvements to the surfaced path network and has contributed to repairing two car parks- see photo of Broadstrood car park before and after. Work has also been completed by the City Surveyors team to improve Car Park entrances at Rushey Plain and Claypit Hill.



- 1.4 The easy access path at Connaught Waters has been repaired.
- 1.5 A long-standing leak at Johnstons Pond has been repaired to prevent water loss and road safety concerns. The bank has been reinforced and overseeded.

2. Waste and Cleansing

- 2.1 The new dedicated management arrangements for waste and cleansing are reaping dividends with new contracts for collection and storage and separation of waste on site meaning that we are in receipt of rebates and income in some cases rather than payments for waste collection (such as metals).
- 2.2 The waste team are working closely with the Volunteer Officer and now have 30-40 volunteers working every second Wednesday alongside the team to litter pick.

3. Keeper and Enforcement

- 3.1 After a costly and complicated exercise to repair the antennae, the radios are back in use, improving communication and safety.
- 3.2 Keepers, enforcement and cleansing teams cleared large scale rough sleeper camps once the weather warmed. Rough sleepers are referred to Street Link and local authority teams.
- 3.3 A trial of ANPR systems has been in place across four Forest car parks. At halfway through the pilot period there has been a 40% increase in income with compliance now nearer the national average of 99%. An additional trial of leaving the gates in these car parks unlocked overnight has not resulted in an increase in anti-social behaviour.
- 3.4 Operation Nexus - keepers, cleansing and enforcement teams, have worked alongside LB Newham and the Met police to target drug taking, prostitution and associated anti-social behaviour at Manor Park (Wanstead Flats). Local politicians joined a multi-agency operation in April which it is hoped will provide support for additional resourcing.



- 3.5 The Public Space Protection Order for Newham has been reviewed and is in force on the Newham side of Wanstead Flats, it empowers Newham enforcement officers to tackle the anti-social behaviour taking place.
- 3.6 Operation Waxen – A joint patrol over 17 weeks between Epping Forest , police and EFDC to tackle flytipping, particularly in High Beach. Targeted patrols and vehicle stops have resulted in eight vehicles prosecuted for waste carrying and one vehicle seized.
- 3.7 The *#FightTheFlyTip* campaign to accompany Operation Waxen uses consistent digital messaging, volunteer recognition and public reporting calls-to-action, developed in cooperation with Epping Forest District Council and Essex Police, to raise awareness of Duty of Care responsibilities and

the rising cost and environmental impact of large-scale fly-tipping in Epping Forest.

- 3.8 An updated analysis of the cost of Flytipping to the charity has been undertaken and our new message is that:

Epping Forest suffers an average of 590 fly tips per year with a total of 160 tonnes. The total cost of dealing with this is £635,000 a year to the charity, representing 15% of the charity's budget. This includes staff time to remove the waste but also to investigate.

We investigate every fly tip and prosecute where possible, Almost half of all fly tips are household items, with a further quarter of tips being builders' waste. Illegal drug growing waste also presents a significant proportion of fly tips.

For 2024 we had a positive judicial disposal rate of 7% of all the fly tips which is higher than the national average that sits at 5%.

4. A beautiful Forest, sustaining an internationally and nationally important mosaic of wildlife habitats (Nature Conservation and Resilience)

Carbon Action Strategy

- 4.1 Wildfire Management training took place in March. Grey squirrel surveying commenced in February. A new fire fogger was purchased and will be stored at Wanstead Flats. A hydrological assessment for the leaky dams has started and due to be completed in June.
- 4.2 The ropes around the skylark area were installed in February and there has not been a repeat of the vandalism experienced last year.
- 4.3 London Fire Brigade are undertaking drone surveys on our behalf that will help us to map shrub for future management across the flats.
- 4.4 A local hedgelaying group have been installing willow hedge in Warren House gardens providing attractive cattle fencing. The work was undertaken voluntarily and training provided for staff.
- 4.5 Cattle have been loaned to graze at Roding Valley meadows to help initiate grazing on the nature reserve. It is hoped that this will be beneficial for invertebrates.
- 4.6 Consultant ecologists have been engaged to undertake baseline surveys for Biodiversity Net Gain (BNG) assessments, a review of the market potential and a BNG commercial assessment. The initial BNG report has now been drafted and will be reported shortly.
- 4.7 Thirty 'deer exclusion zones' have now been installed across the Forest by keepers and in accordance with the Forestry Commission specifications.
- 4.8 CSS work continues with up to eight contractors working simultaneously.

- 4.9 New fleet and machinery purchases included:
A new 165hp tractor was purchased to replace a 23-year-old existing tractor. New mini digger trailer to replace old one with new attachments, new tipper trailer, new trailer for tracker woodchipper, radio-controlled powered mower, new tractor water bowers for cattle welfare and new mower for Wanstead Flats football pitches to replace old machine.
- 4.10 Pre-movement Blue tongue & TB tests were carried out on yearling cattle to be sold. The result returned negative and the cattle moved off the holding in February instead of the previous September as planned. Carrying the yearlings over the winter used more feed than we made, so extra was purchased to last through to spring, at an additional cost of £1,200.
- 4.11 A whole herd TB test was passed in April so radial TB restrictions will no longer apply (6 month & pre-movement testing) and will revert to 4 year testing. A small team from Heathrow Animal Reception Centre came to assist with the testing to gain experience with handling large animals.
- 4.12 Members of the Ancient Tree Forum visited Epping Forest in April.
- 4.13 Staff from Hampstead Heath visited the Forest to practice aerial rescue with our arborists teams.
- 4.14 The Arborists teams undertook a restoration programme on the historic tree avenues in Wanstead Park and at Woodford Green, involving local communities to share understanding for the objectives of the work.

5. An Inspiring space benefitting peoples' health and providing opportunities for recreation and enjoyment

- 5.1 The 17 Brambly Hedge wooden figures were installed from the visitor centre to and around Connaught Water.
- 5.2 The Duke of Gloucester visited to launch the new 'Gloucester Ride' path that will link the Epping Forest Visitor Centre at Chingford to Connaught Water, protecting the SAC from erosion and providing a much-improved visitor experience that will link with the Brambly Hedge figures.
- 5.3 The Duke also visited the royal exhibition in the visitor centre, curated in honour of his Golden Jubilee as Ranger of Epping Forest, before moving on to an education focussed event hosted at Lopping Hall.
- 5.4 The Visitor Centre at Chingford has experienced a 66% increase in visitors in March 2025 when compared against March in 2024. This may be due to the installation of the Brambly Hedge Trail, although this won't be formally launched until September, when the path is installed.
- 5.5 On 21 March Sir Iain Duncan Smith MP visited the Epping Forest Visitor Centre at Chingford and the Brambly Hedge Trail.

- 5.6 Planning permission was granted for the play area in Wanstead Park to accommodate revisions to the original design. Installation will require supervision by MOLA for potential archaeological finds.
- 5.7 A Youth Litter Pick and Youth Conservation Session were held during the school holidays in the February half term and the Easter holidays. Several litter picking events were organised for the national Big Spring Clean campaign, including 'Top Picks' litter picks which have taken place with over 80 volunteers joining in.
- 5.8 Little Saplings pre-schooler events take place monthly, since February at the Epping Forest Visitor Centre at Chingford with 35 attendees joining in the fun so far.
- 5.9 Media coverage has included:
- Forest-silver stiletto fly find
 - BBC London skylarks lift off
 - BBC Radio 4's Open Country
 - Great British Railway Journeys
- 5.10 Bluebells in Chalet Wood attracted the usual media and social media attention. A press release was picked up by some channels advocating 'enjoy, don't destroy' messaging but the BBC unfortunately just promoted the photograph without the accompanying message. Despite concern voiced on social media, which was largely based on an image / social media post from another bluebell location that was circulating, the bluebells have increased and it appears the measures put in place over recent years are continuing to be effective and visitor behaviour around the bluebell woods is improving.

6. A range of special heritage landscapes which are protected and celebrated (Culture, Heritage and Learning)

- 6.1 Planning permission was granted and funding approved to implement the Grotto restoration plan. An HLF heritage at risk bid has been submitted to help top up the funding to implement the works.
- 6.2 Historic England are working with us to develop a two year project to investigate the results of the Forest wide LIDAR survey. An initial training session was held with 20 volunteers.
- 6.3 Damage at Ambresbury Banks was reported to Historic England and Essex Police who attended the site and will be monitoring further. Further signage and social media messaging was released following the recent damage, with further work required on enforcement and long-term visitor management being planned.

7. A resilient environment, where challenges are embraced and opportunities explored – income and (Community Engagement)

- 7.1 Mandy's tea hut finished trading at High Beach. A marketing exercise took place to find a suitable alternative provider but as this has been unsuccessful a wider piece of marketing will be undertaken in the near future.

8. Staff News

- 8.1 In total, at the end of the 24/25 year 24 new members of the workforce have been recruited.

- 8.2 New starters appointed and having commenced work this period include:

2 x Arborist Apprentices
Apprentice Estate Worker
2 x full time Forest Keepers
Wanstead Park Project Officer (p/t)
Stores person (p/t)
Assistant Conservation Officer
3 x part time Forest Keepers
Wedding and venue Hire Asst (p/t)
Enforcement Officer (p/t)

- 8.3 Appointments made but yet to start in roles:

Retail Supervisor (p/t)
3 x PT Forest keeper
Conservation Herd Manager
1 x Arborist

- 8.4 Advertised and in progress:

4 x f/t assistant Forest Keepers
Estate Worker
Asst Estate Worker
Health and Safety Apprentice
Visitor Experience Assistant (p/t)
Enforcement Officer

- 8.5 The new Forest Keeper rota has been consulted on and agreed and will start to be implemented in June.

- 8.6 Our grazing team attended Heathrow Animal Centre to assist with the handling of an import of cattle.

9. Volunteers

- 9.1 Online information session recruiting volunteers to carry out ecological surveys.
- 9.2 Two half day sessions held to train volunteers in conservation monitoring and surveys covering reptiles, small mammals and butterflies.
- 9.3 7 Top Picks, volunteer litter picking events, took place across various locations including; Wanstead Flats, Newgate Street, Gilberts Slade, Hollow Ponds, Lower Forest, Manor Park and Galley Hill with 64 volunteers participating.
- 9.4 Volunteer information Session held at the Visitor Centre at Chingford targeting recruitment for Visitor Centre volunteers.
- 9.5 Epping Forest Volunteer Wardens visited Burnham Beeches on 5 February to share best practice.
- 9.6 The Epping Forest 50 for 50 campaign, commemorating the Duke of Gloucester's Golden Jubilee as ranger of Epping Forest, concluded in January 2025, 67 dedicated volunteers contributed over 3,000 hours of service in 6 months, showcasing the remarkable variety of voluntary roles across the ancient forest.
- 9.7 Historic England led the Epping Forest Lidar Interpretation training on 2 April with 12 volunteers attending to enhance their knowledge.

10. Staff Training (whole teams)

In house training for Pole Saw
 ILM Management Training (3 day course) for all line managers
 Project Management Training (1 day) for all line managers
 Mental Health for managers
 Health and Safety Roadshow for all staff including Safe 365
 First Aid
 Wildfire Management
 NPTC Lantra tractor course
 Tree Architecture and Morphophysiology Symposium

City of London Corporation Committee Report

Committee(s): Epping Forest and Commons Committee	Dated: 29/05/2025
Subject: The Condition of Epping Forest Site of Special Scientific Interest (SSSI) (SEF 09/25)	Public report: For Information
This proposal: <ul style="list-style-type: none"> • delivers Corporate Plan 2024-29 outcomes • provides statutory duties 	Leading Sustainable Environment, Flourishing Public Spaces, Diverse Engaged Communities
Does this proposal require extra revenue and/or capital spending?	No
If so, how much?	N/A
What is the source of Funding?	N/A
Has this Funding Source been agreed with the Chamberlain's Department?	N/A
Report of:	Katie Stewart, Executive Director Environment
Report author:	Tanith Cook - Head of Conservation – Epping Forest

Summary

This report summarises Epping Forest's Site of Special Scientific Interest (SSSI) condition assessments and provides updates to your committee on assessments completed in 2024 and those proposed for 2025-2028. Natural England is responsible for carrying out these assessments of SSSI feature condition with the objective to achieve 'favourable condition' status for all SSSIs.

In 2023 Government set a long-term commitment to have 75% of SSSIs in favourable condition by 2042 under the Environmental Improvement Plan (published in 2023 in accordance with the Environment Act 2021, as the first revision to the 25 Year Environment Plan published in 2018). Two interim targets were also set for SSSIs to be achieved by the end of January 2028, these were:

- To have an up-to-date condition assessment for every SSSI
- To have actions on-track to achieve favourable condition on 50% of SSSI features by 2028.

In 2023 Natural England changed their approach to SSSI monitoring, they now assess the condition of special features across the whole of a SSSI, rather than using SSSI units. The SSSI feature condition status for Epping Forest as of April 2025 is:

- Favourable – 12 features (46.15%).

- Unfavourable Recovering – 2 features (7.69%).
- Unfavourable No Change – 2 features (7.69%).
- Not Recorded – 10 (38.46%).

In 2024 three SSSI features were assessed and their condition status updated:

- Lowland dry heath reported as unfavourable recovering (no change from previous assessment).
- Lowland wet heath reported as unfavourable recovering (no change from previous assessment).
- Population of *Zygodon forsterii* reported as favourable (an improvement from unfavourable recovering).

In 2025 two SSSI features will be assessed, these include lowland dry acid grassland types U1 and U4. Further SSSI feature assessment surveys will progress from 2025/2026 to 2028. Many of the condition assessment surveys require specialist surveys to be carried out.

Staff continue to work closely with colleagues at Natural England to ensure appropriate management brings the remaining Epping Forest SSSI features into 'Favourable' condition.

Recommendation(s)

Members are asked to:

- Note the report and the change to the SSSI monitoring approach, the condition assessments and updates from 2024 and the proposed condition assessment monitoring for 2025-2028.

Main Report

Background

1. The last SSSI condition assessment report submitted to Committee was September 2015 (SEF 41/15). Refer to Appendix 1 for a summary of the 2015 Committee Report condition assessments of all Epping Forest units that were updated in 2010 and 2014.
2. The 2023 *State of Nature Report* reports that nature is declining across the UK, and that the UK is one of the most nature-depleted countries in the world. The data shows that since 1970, the all-species indicator has shown an overall decline to around 69% of its starting value, and nearly 1 in 6 species are now threatened with extinction. The Government's legally binding environmental targets, set out in regulations made under the Environment Act 2021, include halting the decline in species abundance by 2030 and increasing species abundance by 2042.
3. To support the achievement of these targets, in 2023 Government set a long-term commitment to have 75% of SSSIs in favourable condition by 2042 under the Environmental Improvement Plan (EIP) (published in 2023 in accordance with the Environment Act 2021, as the first revision to the 25 Year Environment Plan

published in 2018). Two interim targets were also set for SSSIs to be achieved by the end of January 2028, these were:

- To have an up-to-date condition assessment for every SSSI in order to inform and support land managers about the state of their SSSIs and what actions are necessary to recover or maintain it in favourable condition.
 - To have actions on-track to achieve favourable condition on 50% of SSSI features by 2028.
4. Each feature is given one of six ratings: Favourable, Unfavourable recovering, Unfavourable no change, Unfavourable declining, Partly destroyed, or Destroyed. For further information on SSSI condition definitions and the key threats and pressures on Epping Forest SSSI, see Appendix 2.
 5. Management of the SSSI in Epping Forest has been a central tenet of Forest management. Since 2008, a large part of the delivery of the programmes has been funded directly through the Environmental Stewardship Schemes, this now falls under the Countryside Stewardship Scheme (CSS) running from 2020-2033. The use of volunteers, such as the Epping Forest Conservation Volunteers and Epping Forest Heritage Trust volunteers has also been invaluable for managing areas of the SSSI that fall outside of the environmental stewardship schemes.

Current Position

6. In 2023 Natural England changed their approach to SSSI monitoring. Instead of subdividing SSSIs into units and making assessments of condition at the unit scale, they now assess the condition of special features across the whole of a SSSI. This approach, known as Whole Feature Assessment, helps to better understand what is affecting features and how SSSIs function as part of their wider landscape.
7. There are 26 active SSSI features for Epping Forest, the condition status for Epping Forest as of April 2025 is:
 - Favourable – 12 features (46.15%).
 - Unfavourable Recovering – 2 features (7.69%).
 - Unfavourable No Change – 2 features (7.69%).
 - Not Recorded – 10 (38.46%).
8. Natural England started the update surveys in 2024, assessing three SSSI features, and condition status updated, these included:
 - Lowland dry heath reported as unfavourable recovering.
 - Lowland wet heath reported as unfavourable recovering.
 - Population of *Zygodon forsterii* reported as favourable (a change from unfavourable recovering).
9. The reported updates on the condition of features can be viewed on Natural England's Designated Sites View webpage for Epping Forest SSSI: [Natural England Designated Sites View Epping Forest SSSI Condition of Features](#) and a breakdown of the updates are provided in Appendix 3.
10. The proposed timeline for condition assessments surveys for the remaining SSSI features from 2024-2028 is outlined in Appendix 3. Site visits for 2025 as part of the lowland dry acid grasslands condition assessment surveys will cover 12 sites.

Many of the condition assessment surveys require specialist surveys to be commissioned by Natural England, this is dependent on their funding and resourcing and, therefore, subject to change. Epping Forest staff are reviewing opportunities to support Natural England in undertaking the amphibian surveys in 2026 and ensuring existing data is provided for all features where it exists.

Proposals

11. Natural England will continue to visit SSSI features to re-assess their condition status to meet the Government's Environmental Improvement Plan interim targets. Staff will support Natural England with the condition assessment surveys, where resource is available and provide existing data to inform the assessments.
12. Staff will work with Natural England officers to fully understand the issues at these sites and devise appropriate management to bring these areas into *Favourable* condition and or ensure they are maintained.
13. The work required will be presented to this Committee through the Annual Work Programme, which will be prepared for January 2026 Committee. However, work to improve the condition of the SSSI is currently underway as part of the CSS projects, which started in 2020.

Corporate & Strategic Implications

14. Strategic implications – This proposal aligns with the Corporate Plan 2024-2029 Outcomes:
 - Leading Sustainable Environment: We have a responsibility to ensure that we act as a leader on environmental sustainability and strive to enhance it in all aspects of how we work. Supporting Natural England on updating Epping Forest's SSSI condition assessments and ensuring actions are on-track to achieve favourable condition on 50% of SSSI features by 2028 supports the Corporate Plan on climate action, resilience, and air quality.
 - Flourishing Public Spaces: Natural England's objective is to achieve 'favourable condition' status for all SSSIs. When the designated feature is in favourable condition it is being adequately conserved.
 - Diverse Engaged Communities. CSS works provide engaging educational and volunteering opportunities.
15. Financial implications – Large-scale complex habitat management work requiring machinery under the CSS will be completed by contractors funded by the CSS grant. However, volunteers are also involved in delivery and undertake most of the ongoing work. From late 2025 onwards more is likely to be done by the in-house Epping Forest Arboriculture and Grassland teams. Survey work for amphibian assemblage will be supported by the Epping Forest Conservation team. The costs will be covered by the local risk budget of the Epping Forest Division.
16. Resource implications – The Epping Forest Conservation team as of March 2025 are fully resourced, although onboarding is still underway. Furthermore, the wider Conservation and Land Management teams will be fully resourced by Summer 2025, there is still a lead in time required to onboard all staff for demonstrable

change and implementation of work programmes. Condition assessment surveys for several SSSI features requires specialist expertise, which the in-house teams do not have the skill set and or the capacity to complete.

17. Legal implications - The habitat work involved in managing the SSSI will be carried out in line with the Conservators' powers and duties under the Epping Forest Act 1878. SSSIs are regulated by provisions in the Wildlife and Countryside Act 1981 (as amended), which require the owner of land included in a SSSI to obtain Natural England's written consent before carrying out certain operations (s.28E). All relevant work carried out to date has been given consent (via the CSS Agreement process), and any further necessary consent will be obtained from Natural England before works commence.
18. Risk implications – The environmental targets set out in regulations made under the Environment Act 2021 are legally binding on central Government. However, there is a risk to the organisation's reputation as charity trustee and manager of green spaces from 2028 if there are still features that have not had an updated condition assessment survey completed with associated actions on-track to achieve favourable condition on 50% of the SSSI features.
19. Equalities implications – None
20. Climate implications – It is important for SSSI features to be in favourable condition when considering climate implications, this is because their condition can play a role in mitigating and adapting to climate change. By keeping SSSI habitats in favourable condition, we can enhance their ability to support:
 - Biodiversity resilience.
 - Carbon sequestration.
 - Climate adaptations.
 - Ecosystem services.
21. Security implications – None
22. Charity Implications – Epping Forest is a registered charity (number 232990). Charity Law obliges Members to ensure that the decisions they take in relation to the Charity must be taken in the best interests of the Charity.

Conclusion

23. One of the goals under the Government's 2023 Environmental Improvement Plan is to have 75% of SSSIs in favourable condition by 2042. The Government's Environmental Improvement Plan set two interim targets for SSSIs to be achieved by the end of January 2028, these were:
 - To have an up-to-date condition assessment for every SSSI; and
 - To have actions on-track to achieve favourable condition on 50% of SSSI features by 2028.

The goals and interim targets for SSSIs set out in the 2023 EIP are intended to contribute to meeting the Government's legally binding targets (contained in regulations made under the Environment Act 2021) that relate to biodiversity and species abundance.

24. Natural England started the update surveys in 2024 and outlined a proposed timeline for condition assessments surveys for the features from 2024-2028. In 2024 three SSSI features were assessed with the condition status updated, these included:
- Lowland dry heath reported as unfavourable recovering. No change from previous assessment this is because restoration of this habitat can take many years.
 - Lowland wet heath reported as unfavourable recovering. No change from previous assessment this is because restoration of this habitat can take many years.
 - Population of *Zygodon forsterii* reported as favourable. An improvement from unfavourable recovering, this is because a detailed assessment accounting for the reports (2019, 2022 2024), site monitoring and management has confirmed the required attributes are above favourable threshold levels.
25. In 2025 two SSSI features will be assessed, these include lowland dry acid grassland types U1 and U4. Further SSSI feature assessment surveys will progress from 2025/2026 to 2028.
26. Staff continue to work closely with colleagues at Natural England to ensure appropriate management brings the remaining Epping Forest SSSI features into 'Favourable' condition. The ongoing CSS work that started in 2020 and will continue to 2033 is the key management tool to maintain and improve Epping Forest's SSSI condition status.

Appendices

Appendix 1: SSSI Condition Assessment Updates 2010 and 2014.

Appendix 2: SSSI Condition Definitions and Key Threats and Pressures on Epping Forest SSSI.

Appendix 3: SSSI Condition Assessment Updates 2024 Onwards.

Background Papers

The condition of Epping Forest Site of Special Scientific Interest (SSSI) – SE5 41/15. DEFRA (2023) *Environmental Improvement Plan 2023 – First Revision of the 25 Year Environment Plan*.

Natural England: [Designated Sites View SSSI Feature Condition Summary](#)

State of Nature Partnership (2023) *State of Nature*.

DEFRA (2024) *Environmental Improvement Plan annual progress report, April 2023 to March 2024*.

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City of London Corporation Committee Report

Appendices

Appendix 1: SSSI Condition Assessment Updates 2010 and 2014

1. The last SSSI condition assessment report submitted to Committee was September 2015 (SEF 41/15)¹. The 2015 Committee Report presented the condition assessments of all Epping Forest units that were updated in 2010 with a further five SSSI units re-assessed in 2014. The resulting updated figures were presented alongside the 2010 numbers in the table below. Contributing factors for the “Unfavourable no change” in this category cover reasons of scrub encroachment, insufficient grassland management, poor condition of water bodies, and high levels of recreational pressure. The one unit in “Unfavourable declining” is Unit 133 Higham's Park & The Sale (this is still the case in 2025 as this unit has not been reported as updated since 2010). This is primarily for reasons of air pollution, but also poor condition of water bodies. Across all units, the most common issues, after air pollution and beech tree health, were the need for greater management of grasslands either through grazing or cutting, and the poor condition of water bodies.

Condition assessment	Percentage of SSSI by area (%) 2010 assessment/ 2014 update	Hectares 2010 assessment/ 2014 update	Number of SSSI units 2010 assessment/ 2014 update
Favourable	33.4/ 29.3	598.5/ 524.7	10/9
Unfavourable recovering	48.2/ 54.2	863.7/ 970.3	20/22
Unfavourable no change	14.3/ 14.3	255.8/ 255.8	7/7
Unfavourable declining	1.8/ 0	32.8/ 0	1/ 0

2. Historically the Government’s Biodiversity 2020 Strategy² set a target of securing 95% of all SSSIs in ‘Favourable’ or ‘Unfavourable recovering’ condition by the year 2020. In order to gauge the condition of the SSSI, Natural England, undertakes assessment of the habitats. Large-scale SSSIs were broken down into SSSI “units”. The Epping Forest SSSI comprises 41 units, three of which are not owned by the City Corporation (as Conservators of Epping Forest) but are included in the SSSI as they are contiguous with Forest land. A proportion of the units are assessed every year, with all units being assessed on a six-year rolling programme.

¹ [The condition of Epping Forest Site of Special Scientific Interest \(SSSI\) 2015](#)

² [Biodiversity 2020: A strategy for England's wildlife and ecosystem services](#)

Appendix 2: SSSI Condition Definitions and Key Threats and Pressures on Epping Forest SSSI

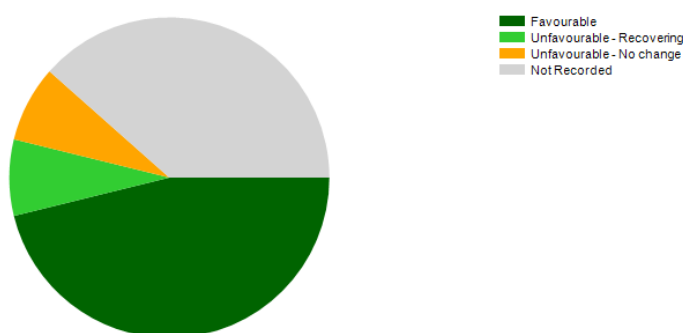
3. A SSSI feature is assessed as being in:
 - Favourable condition - The designated feature is being adequately conserved. The results from monitoring demonstrate that the feature is meeting all the mandatory site-specific monitoring targets set out in the monitoring specification (MS). The MS sets the minimum standard for favourable condition for the designated feature and there may be scope for the further (voluntary) enhancement of the feature.
 - Unfavourable recovering - when one or more of the notified features mandatory attributes are not meeting their target, but the necessary actions have been identified and recorded, at least one action is underway, and no actions are behind schedule to restore them to favourable condition;
 - Unfavourable no change – the feature is not being conserved. The feature will not return to favourable condition unless there is a change to the management of the site or external pressures; and
 - Unfavourable declining – the feature is not being conserved. The feature will not reach favourable condition unless there is a change to the management of the site or external pressures. The feature condition is becoming progressively worse over time.
4. With the last two categories, the longer a SSSI feature remains in this condition the more difficult it will be to restore it to favourable condition. It is not only the management of the site that affects a feature's condition. Climate change, air pollution, catastrophic events, pests and diseases will also have a bearing on the condition.
5. Natural England's objective is to achieve 'favourable condition' status for all SSSIs. The key threats and pressures^{3,4} on Epping Forest SSSI include:
 - Pressure: Requirement for ongoing woodland management.
 - Pressure: Invasive non native-species associated with freshwater habitats and undesirable species.
 - Pressure: Plant disease.
 - Pressure: Recreational disturbance and public access.
 - Pressure: Uncontrolled vegetation fire.
 - Pressure: Undergrazing.
 - Pressure: Air pollution, impact of atmospheric nitrogen deposition.
 - Threat: Changes in species distribution on beech forests.
 - Threat: Inappropriate water levels on wet heathland.
 - Threat: Water pollution on wet heathland.

³ [Epping Forest SSSI - Pressures - Natural England Designated Sites View](#)

⁴ Natural England (2016) *Site Improvement Plan, Epping Forest SAC*
<https://publications.naturalengland.org.uk/file/5732004727881728>

Appendix 3: SSSI Condition Assessment Updates 2024 Onwards

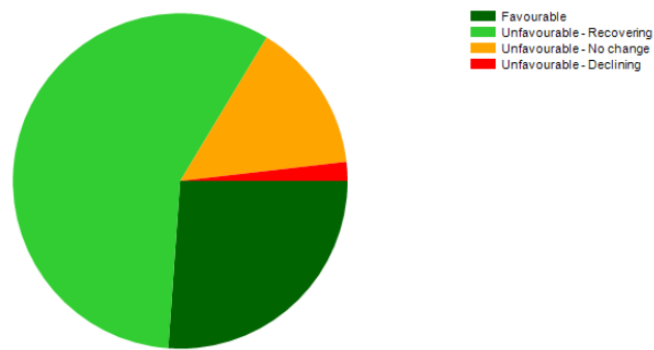
6. Of the total area of Epping Forest, 1,728 hectares (69.5%) is designated as a SSSI. The SSSI citation states: “Epping Forest is one of only a few remaining large-scale examples of ancient wood-pasture in lowland Britain and has retained habitats of high nature conservation value including ancient semi-natural woodland, old grassland plains and scattered wetland.” All three of the main lowland wood-pasture types in Britain are found in Epping Forest with a large number of ancient pollards. Other important features are the “nationally outstanding assemblage of invertebrates, a major amphibian interest and an exceptional breeding bird community”. The Forest’s intricate mosaic of habitats is key to the biodiversity found in the Forest.
7. In 2023 Natural England changed their approach to SSSI monitoring. Instead of subdividing SSSIs into units and making assessments of condition at the unit scale, they now assess the condition of special features across the whole of a SSSI. This approach, known as Whole Feature Assessment, helps to better understand what is affecting features and how SSSIs function as part of their wider landscape. There are 26 active SSSI features for Epping Forest, the condition status for Epping Forest as of April 2025 is:
- Favourable – 12 features (46.15%).
 - Unfavourable Recovering – 2 features (7.69%).
 - Unfavourable No Change – 2 features (7.69%).
 - Not Recorded – 10 (38.46%).



Source: Natural England [Designated Sites View SSSI Features](#) (accessed 08/04/25). © Natural England copyright 2024

8. Under the ‘unit-based’ assessment approach, the condition status for Epping Forest as of April 2025 was:
- Favourable – 26.14%.
 - Unfavourable Recovering – 57.50%.
 - Unfavourable No Change – 14.53%.
 - Unfavourable Declining – 1.83%.

% area meeting favourable or unfavourable recovering: 83.64%



Source: Natural England [Designated Sites View SSSI Units](#) (accessed 08/04/25). © Natural England copyright 2024

9. In 2024 three features were assessed with the condition status updated as shown in the table below. The reported updates on the condition of features can be viewed on Natural England's Designated Sites View webpage for Epping Forest SSSI: [Natural England Designated Sites View Epping Forest SSSI Condition of Features](#)

Year	Feature	Condition Status Update	Summary of the 2024 Update
Year 1 April 2024 – End March 2025	Lowland dry heath	Unchanged: Unfavourable Recovering	Overall, the dry heath is unfavourable recovering. Across the main sites (including Long Running, Furze Ground, Deershelter Plain West, Strawberry Hill Heath, Warren Hill Heath, Wanstead Flats and Dulsmead Heath) the cover of <i>Calluna vulgaris</i> with varied growth phases and presence of character graminoids (e.g., Heath grass, Mat grass, Heath woodrush & Heath rush) are all favourable attributes. However, the cover of vigorous grasses (e.g. Purple moor grass etc) is still excessive in some sites and desirable character herbs are generally rare, isolated and therefore vulnerable. The continued presence of some notable herbs (e.g., Heath spotted orchid) and Lichen (e.g. <i>Cladonia</i>), and regenerating heather seedlings are all positive signs. The current management (grazing, targeted scrapes, cutting) is maintaining the character and general composition of the community and therefore the feature is assessed as recovering. However the herb diversity currently remains low, and the small populations of rare and localised character plants are vulnerable to unfavourable air quality and localised site pressures (e.g. recreation, fires, encroachment etc) so the dry heath areas require regular monitoring and ongoing targeted conservation effort.
	Lowland wet heath	Unchanged: Unfavourable Recovering.	Overall, the wet heath feature is unfavourable recovering. Across the main sites of Sunshine Plain North & South, Deershelter Plain east and Long Running north, the cover of ericaceous shrubs (<i>Erica tetralix</i> , <i>Calluna vulgaris</i>) and varied growth phases are favourable, however the cover of Purple Moor grass is excessive. Additionally, although a sufficient diversity of character graminoids (sedge, rush, grasses) are present there is a very low diversity of character herbs and a sub-optimal cover of mosses, including Sphagnum. The current management (grazing, targeted scrapes, cutting) is maintaining the character and general composition of the community however the herb diversity currently remains low, and the small (and in some cases

Year	Feature	Condition Status Update	Summary of the 2024 Update
			declining) populations of rare and localised character plants are vulnerable to unfavourable air quality & hydrological conditions and localised site pressures (e.g., recreation etc) so they require regular monitoring and targeted conservation effort.
	Population of <i>Zygodon forsterii</i>	Improved to Favourable.	Overall, the <i>Zygodon forsteri</i> feature (NB species now taxonomically named <i>Codonoblepharon forsteri</i>) is currently in favourable condition meeting required population thresholds, accounting for 2019 & 2022 reports and 2024 site visits. For unit 111, the 2019 report records 66 colonies of <i>Zygodon forsterii</i> that are linked to at least 44 trees in unit 111, and cross-checking with the 2021 & 2022 reports lists a total of 47 trees with associated colonies. Additionally, there are another five colonies (at least) associated with five trees across units 106, 110 & 119 (2019, 2021 & 2022 reports) and an additional four trees with colonies listed in unit 211 (2019, 2021 & 2022 report). Field visits in 2024 confirmed these are mostly associated with exposed roots and knotholes, although notably four of the host trees support <i>Zygodon forsteri</i> colonies on raintracks (2019 report and 2024 visit). Many future veterans are available (mostly untagged) but there is a generation gap so conservation management and additional assistance for notable species such as <i>Zygodon forsteri</i> may be necessary. There is a significant loss of limbs & large veteran trees in key areas such as Court hill, Monks Wood, Loughton Camp. There are many older veterans with raintracks and buttress roots but very few currently support <i>Zygodon forsteri</i> . The impacts of mountain bikes and trampling need monitoring to aid management decisions. Additionally, the conditions were very dry during the Spring 2024 site visit. There are a large number of veteran trees (compared to the 'many older veterans' referenced above) of similar age to some of the host trees, with what appear to be suitable knotholes that are either not colonised or have no confirmed records yet of acting as a host tree for <i>Zygodon forsteri</i> .

*Specialist survey to be commissioned.

10. The table below also shows which features are proposed for assessment by Natural England in 2025-2028 (subject to change).

Year	Feature
Year 2 April 2025 – End March 2026	Lowland dry acid grassland U1 type
	Lowland dry acid grassland U4 type
Year 3 April 2026 – End March 2027	Amphibian assemblage*
	Invertebrate assemblages – to be determined (eg, W312 Sphagnum bog)*
	Invertebrate assemblages – to be determined (eg, F001 scrub edge, F003 scrub heath, F1 unshaded early successional mosaic, F112 open short sward, F3 shaded field & ground layer)*
	Lowland mixed deciduous woodland
	Veteran Trees
Year 4 April 2027 – End March 2028	Invertebrate assemblages – to be determined (eg W1 – flowing water, W211 – open water on disturbed sediments, population of Stag Beetle)*
	Breeding bird assemblage
	Bryophyte assemblage*
	Fungi assemblage*

11. Many of the condition assessment surveys scheduled in the table above require specialist surveys to be commissioned by Natural England, this is dependent on their funding and resourcing and, therefore, subject to change. Epping Forest staff are reviewing opportunities to support Natural England in undertaking the amphibian surveys in 2026 and ensuring existing data is provided for all features where it exists. Epping Forest staff have provided data on breeding birds and will also have data on the veteran trees and fungi.

12. Using environmental DNA (eDNA) monitoring methods, 15 waterbodies will be surveyed in 2025 by the Epping Forest Conservation team for amphibian species presence-absence (via metabarcoding) to support the SSSI amphibian assemblage surveys in 2026.

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City of London Corporation Committee Report

Committee(s) Hampstead Heath Consultative Committee – For Information Natural Environment Board – For Information West Ham Park Committee – For Information Hampstead Heath, Highgate Wood & Queen’s Park Committee – For Information Epping Forest & Commons Committee – For Information	Dated: 29/03/2025 01/05/25 01/05/25 20/05/25 29/05/25
Subject: Transformation for the Natural Environment Charities – Project Update and Governance Arrangements for Implementation Phase	Public report: For Information
This proposal: <ul style="list-style-type: none"> • delivers Corporate Plan 2024-29 outcomes • provides business enabling functions 	Flourishing Public Spaces Leading Sustainable Environment Providing Excellent Services
Does this proposal require extra revenue and/or capital spending?	No
If so, how much?	N/A
What is the source of Funding?	N/A
Has this Funding Source been agreed with the Chamberlain’s Department?	N/A
Report of:	Katie Stewart, Executive Director of Environment & Caroline Al-Beyerty, Chamberlain
Report authors:	Jack Joslin, Central Funding and Charity Management Team

Summary:

The Natural Environment Charities Review (NECR) is a pivotal transformation project seeking improvements to the governance and management of the NE Charities to ensure that the CoLC (as trustee) can demonstrate compliance with its various legal obligations, and that the charities can operate in a more self-determining and financially sustainable way into the future. This report provides an update on project governance arrangements as the work transitions to implementation phase.

Recommendations

Having regard to the City of London Corporation's (CoLC) trustee responsibilities for the 'NE charities' and in that case being satisfied that it is in the best interests of each relevant charity and its beneficiaries, Members are asked to:

1. Note the work to date on implementation of improvements identified by the NECR across four areas; assets, grant funding, governance and income generation.
2. Note the upcoming reporting schedule bringing detailed updates on these four areas.

Main Report

Background:

1. As part of the CoLC's wider initiative to review and transform its approach to its role as trustee of a wide range of charities operating across the Square Mile and beyond, the Natural Environment Charities Review (NECR) is a major transformation project that was initiated by the Finance Committee in December 2023. It is set within the context of an evolving national policy and governance landscape, as well as work within the Environment Department to bring greater rigour to the management of services and assets (encompassing functions of the CoLC acting in its local authority, general corporate, and charity trustee capacities).
2. As a reminder to each Committee, a charity trustee has a duty to keep their charity's objects, administration and governance under review, and take relevant steps to ensure that their charity is operating effectively to achieve the charity's intended purposes. This will include regularly reviewing a charity's objects, governing documents, governance arrangements, policies and activities, and so on.
3. A charity trustee must act only in furtherance of the purposes (or objects) of the charity and operate it independently and not for their own purposes or the purposes or interests of any other organisation. As such, decisions made by CoLC in its capacity as a charity trustee must be made in the interests of the charity alone, rather than to give effect to the policies and objectives of the CoLC, although their interests can be aligned.
4. In February Members were asked to make decisions, in relation to their corporate responsibilities, as relevant to their individual committee terms of reference, to:
 - Approve that all NE Charities move to a defined Grant Funding Model in a phased approach. Epping Forest Charity (Ch. No. 232990) and West Ham Park Charity (Ch. No. 206948) will move to a grant funding model for local risk with the CoLC in April 2025, with the other 6 Charities moving to this new approach in April 2026.
 - To facilitate this change and for the review team to continue to implement governance, asset management and income generation improvements a budget of £1,570,000 was sought over 2 years, with the project budget managed across key departments.

These recommendations were approved by the Policy and Resources Committee, Finance Committee and Resource and Allocation Subcommittee.

Current Position:

5. The NECR has reviewed the model for the future management of the NE Charities along four dimensions: funding model; income generation, asset management and governance (both the charities' governing documents, and the internal governance framework adopted by the CoLC in effectively administering each charity as trustee having regard to its trustee duties).
6. The review and its implementation is a cross departmental collaboration, mobilising new posts and existing expertise to implement improvements at the NE Charities.

Project Update

7. Implementation funding was agreed in February and since then recruitment has been undertaken in Natural Environment, with offers being accepted by successful Business Manager and Project Manager candidates. The Business Manager is expected to be in post in mid-April with the Project Manager start date still to be confirmed.
8. Between the decision to agree the implementation and this report, the work of the review has progressed in the following ways:

Assets

9. Work has continued to fully document land and built assets ownership, and a quality assurance exercise has been undertaken using detailed Land Registry data to help ensure that all registered land held by the NE Charities has been identified.
10. Complementary Land Policy Working Group and Terms of Reference have been drafted (covered in Complementary Land report). Site-by-site assessment of Complementary Land is to be undertaken in autumn 2025 with a report being presented to all the key Natural Environment committees for consultation.

Grant Funding Model

11. Both Epping Forest and West Ham Park Charities have moved to the new grant model covering local risk budgets. The underlying processes, changes and longer-term planning for all the charities will continue through the summer. A comprehensive update on this work will be provided after the summer recess with an interim update report being provided beforehand. The Chamberlain's Department has updated financial regulations to retain grant surpluses in the Charities; this should be approved by Finance Committee on 29th April 2025.

Income Generation

12. To build on the comprehensive analysis of income generation potential for each charity which was produced as part of the NECR, fundraising consultants have been appointed to support the NE Division to build its capability and policy frameworks to take this work forward.
13. A Biodiversity Net Gain consultant has been working with the NE Division for the last 6 months and has provided in depth analysis of the potential for this work across NE land.

Governance

14. A draft of the Governance Handbook for all NE charities has been created and a final review is being coordinated by the Comptroller & City Solicitor.
15. Work on creating an implementation plan for managing the business of the NE charities is underway including updating; agendas, reports, terms of reference, and standing orders.
16. Exploring advice relating to best practice concerning member tenure and selection to sit on charity committees.

Implementation Arrangements and Project Governance

Officer Governance

17. The agreed project sponsors for this work are the Executive Director of Environment (Katie Stewart) and the Chamberlain (Caroline Al-Beyerty).
18. Given the cross-cutting nature of the work, and different reporting lines across the 4 key work areas, there are 2 project sponsors for this phase of work. This reflects the dual aims of the review being financial changes to the funding model, and operational and governance changes to the management of the charities.
19. The NECR Task and Finish Group ensures effective oversight across the programme of work. This is being chaired by Emily Brennan, Director of Natural Environment, as the client lead. Jack Joslin, Head of the Central Funding and Charity Management Team, will act as deputy, having chaired through scoping and development phases of the project.
20. Following the same pattern as the scoping and development phase each of the four key areas will continue to have an assigned lead into implementation phase. The Chamberlains' Department will be responsible for delivering the change to a new grant funding model. Natural Environment will lead on Income Generation and Assets. The Central Funding and Charity Management Team (CFCMT) will lead on the Governance workstream.
21. Each workstream lead will also be responsible for managing and chairing an officer group positioned under the relevant area, which should include all relevant stakeholders as identified and documented by the Task and Finish Group. This approach is recommended to ensure collaboration and engagement across the

programme of work and should ensure cognisance of other relevant CoLC activity.

Member Governance

22. Regular meetings with the NE Chairs will continue to be held bi-weekly. Additional meetings with the NE Chairs and the Finance Committee Chair and Deputy Chair have been diarised.
23. Decisions will be taken to Members Committees as relevant to the matter and terms of reference to each grouping.

Committee cycles that will need to be considered include:

- a. Finance Committee
- b. Policy and Resources Committee
- c. Resource Allocation Sub Committee
- d. Natural Environment Board
- e. Epping Forest and Commons Committee
- f. Hampstead Heath, Highgate Woods and Queens Park Committee
- g. West Ham Park Committee
- h. Hampstead Heath Consultative Committee

Area of Work	For Information/ Discussion	For Decision
Assets Lists	NE Committees	NA
Complementary Land	NE Committees	P&R
Income Generation Plans	NE Committees, P&R, Finance	Case by case
Grant Funding Model	NE Management Committees	Finance Committee
Governance Changes	NE Committees	P&R or NE Committees as appropriate
Project Resourcing	NE Committees, P&R	Finance Committee

Communication Strategy

24. A high-level Communication Strategy will be produced for the whole programme, detailing a timeline up to the 'formal' completion date of March 2027. It will identify key milestones and deliverables, clarifying how we plan to proactively engage with the key stakeholders – both internal and external.

Committee Reporting Schedule

25. To ensure transparency on project reporting, and to support members with forward planning, a breakdown of upcoming reporting plans across different workstreams has been provided below. Please note, this may be subject to

change as work develops. There will be ongoing reporting on most of these areas through to the end of March 2027, the below outlines reporting plans into the 2025 summer recess in the first instance.

Reporting Topic	Details	Report of	For Information/Decision	Committee Dates
Update on the work of the NECR	Update on the NECR and Governance Plan	Katie Stewart & Caroline Al-Beyerty	For Information: HH Consultative Committee, NE Committees	May April/ 2025
Complementary Land Policy governance and work plans	Decision on TORs for Complementary Land Policy work and Land Use Assessment.	Katie Stewart	For Information: HH Consultative Committee, NE Committees, For Decision: P&R	April/ May/June 2025
Transition to Grant Funding Model Update	Update on the work of transitioning to Grant Funding Model	Caroline Al-Beyerty	For Information: NE Committees, HH Consultative Committee, Finance Committee	June/July 2025
City Corporation Governance changes, including Governance Handbook	Update on work planned through 25/26 of changes being made to CoLC governance following external advice. Final draft Governance Handbook will also be brought to committees.	Katie Stewart, Simon Latham	For Information: HH Consultative Committee, NE Committees	June/July 2025
Assets Lists	Report detailing outcomes of the work on ownership of land and built assets to be brought for information.	Katie Stewart	For Information: NE Committees	June/July 2025
Income Generation Update	Update on work year to date, including outcomes from BNG consultant work and update on engagement of	Katie Stewart	For Information: NE Committees, HH Consultative Committee	June/July 2025

	fundraising consultant.			
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Corporate & Strategic Implications

Strategic implications – The work of the NECR aligns to the Flourishing Public Spaces and Providing Excellent Services outcomes of the Corporate Plan, specifically to ‘ensure our open spaces and historic sites are thriving, accessible and enrich people’s lives’ and ‘Supporting people to live healthy, independent lives and achieve their ambitions is dependent on excellent services.’ Additionally, the NE charities are participants in the CoLC’s CAS and are implementing valuable projects to enhance carbon removal and increase biodiversity, contributing to the ‘Leading Sustainable Environment’ outcome.

Financial implications – This project has been fully resourced by the Finance Committee.

Legal implications – The eight Natural Environment charities in scope of the matters contained in this report are all registered charities as follows: Ashted Common (1051510), Burnham Beeches & Stoke Common (232987), Coulsdon and Other Commons (232989), Epping Forest (232990), Hampstead Heath (803392), Highgate Wood & Queen’s Park Kilburn (232986), West Ham Park (206948), West Wickham Common and Spring Park Wood (232988). The CoLC’s overall duties and obligations as a charity trustee are noted at paragraphs 1, 2 and 3 above. The Comptroller & City Solicitor’s Department is supporting the NECR and advising on individual workstreams as required.

Risk implications – There is a project risk register that is regularly reviewed by the Task and Finish group and feeds into individual charity risk registers.

Equalities implications – Robust frameworks for the charities will enhance positive equalities outcomes for the communities who benefit from their work. Equalities implications will be assessed, as appropriate, in relation to the proposed actions and projects arising out of the NECR.

Conclusion

The implementation of the outcomes of the Natural Environment Charities Review (NECR) is a pivotal transformation project seeking improvements to the governance and management of the NE charities to ensure that the CoLC (as trustee) can demonstrate compliance with its various legal obligations, and that the charities can operate in a more self-determining and financially sustainable way into the future. This report provides Members with an update on the work of the NECR as the project enters implementation phase.

Jack Joslin

Head of the Central Funding and Charity Management Team

Background papers

1. Report to Policy and Resources Committee entitled Transformation for the Natural Environment Charities – Outcomes of the Natural Environment Charities Review dated 13 February 2024
2. Report of the Finance Committee, entitled Resourcing additional time-limited support to complete the Natural Environment Charities Review, dated 12 December 2023
3. Report of the Finance Committee, entitled Resourcing additional time-limited support to complete the Corporate Charities Review & support the scoping of the Natural Environment Charities Review, dated 14 December 2022
4. Report to Epping Forest and Commons Committee entitled Climate Action Strategy – Open Spaces ‘Carbon Removal’, dated 8th March 2021.

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