



## Epping Forest & Commons Committee

**Date:** THURSDAY, 19 SEPTEMBER 2024  
**Time:** 10.00 am  
**Venue:** COMMITTEE ROOM 2 - 2ND FLOOR WEST WING, GUILDHALL

**Members:**

Benjamin Murphy (Chairman)	Eamonn Mullally (Ex-Officio Member)
Caroline Haines (Deputy Chairman)	David Sales
George Abrahams	Philip Woodhouse
Jaspreet Hodgson	Verderer Michael Chapman DL
Alderman Vincent Keaveny, CBE	Verderer William Kennedy
Gregory Lawrence	Verderer Paul Morris
Alderman Sir Nicholas Lyons	Verderer Nicholas Munday
Alderman and Sheriff Bronek Masojada	

**Enquiries:** Callum Southern  
Callum.Southern@cityoflondon.gov.uk

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**Ian Thomas CBE**  
Town Clerk and Chief Executive

# AGENDA

## Agenda

### Part 1 - Public Agenda

1. **APOLOGIES**

2. **MEMBERS' DECLARATIONS UNDER THE CODE OF CONDUCT IN RESPECT OF ITEMS ON THE AGENDA**

3. **MINUTES**

To agree the minutes and non-public summary of the previous meeting held on 18 July 2024.

**For Decision**  
(Pages 7 - 14)

4. **MATTERS ARISING**

- a) \*Action Log (Pages 15 - 22)  
Report of the Town Clerk.

**For Information**

5. **WREN GROUP PRESENTATION - NATURAL CONSERVATION AND RESILIENCE**

The Committee to receive a presentation from the Wren Group.

**For Information**  
(Pages 23 - 34)

6. **CLIMATE ACTION STRATEGY - CARBON SEQUESTRATION UPDATE (VERBAL UPDATE)**

**For Information**

7. **INCOME GENERATION (VERBAL UPDATE)**

**For Information**

8. **UPDATE ON ASSET LIABILITIES AND INSURANCE (VERBAL UPDATE)**

**For Information**

## **Epping Forest**

9. **PROJECT PRIORITISATION PROCESS**

Report of the Executive Director of Environment.

**For Decision**  
(Pages 35 - 42)

10. **EPPING FOREST - ASSISTANT DIRECTOR'S REPORT**

Report of the Executive Director of Environment.

**For Information**  
(Pages 43 - 64)

11. **DRAFT EPPING FOREST TRUSTEE'S ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

Joint report of the Chamberlain and the Executive Director of Environment.

**For Information**  
(Pages 65 - 104)

12. **OPERATIONAL FINANCE PROGRESS REPORT 2024/25 (PERIOD 3 APRIL - JUNE) - EPPING FOREST**

Report of the Chamberlain.

**For Information**  
(Pages 105 - 118)

13. **UPDATE ON APPRENTICESHIPS**

Report of the Executive Director of Environment.

**For Information**  
(Pages 119 - 124)

## **The Commons**

14. **THE COMMONS - ASSISTANT DIRECTOR'S UPDATE**

Report of the Executive Director for Environment.

**For Information**  
(Pages 125 - 144)

15. **DRAFT ASHTEAD COMMON TRUSTEE'S ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

Joint report of the Chamberlain and the Executive Director of Environment.

**For Information**  
(Pages 145 - 174)

16. **DRAFT BURNHAM BEECHES AND STOKE COMMON TRUSTEE'S ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

Joint report of the Chamberlain and the Executive Director for Environment.

**For Information**  
(Pages 175 - 214)

17. **OPERATIONAL FINANCE PROGRESS REPORT 2024/25 (PERIOD 3 APRIL - JUNE) - THE COMMONS**

Report of the Chamberlain.

**For Information**  
(Pages 215 - 244)

**Natural Environment**

18. **RISK MANAGEMENT UPDATE REPORT**

Report of the Executive Director of Environment.

**For Decision**  
(Pages 245 - 322)

19. **QUESTIONS ON MATTERS RELATING TO THE WORK OF THE COMMITTEE**

20. **ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT**

21. **EXCLUSION OF THE PUBLIC**

MOTION: The following matters relate to business under the remit of the Court of Common Council acting for the City Corporation as charity Trustee, to which Part VA and Schedule 12A of the Local Government Act 1972 public access to meetings provisions do not apply. The following items contain sensitive information which it is not in the best interests of the charity to consider in a public meeting (engaging similar considerations as under paragraphs 3 and 5 of Schedule 12A of the 1972 Act) and will be considered in non-public session.

**For Decision**

## Part 2 - Non-Public Agenda

### 22. **NON-PUBLIC MINUTES**

To agree the non-public minutes of the previous meeting held on 18 July 2024.

**For Decision**  
(Pages 323 - 326)

### 23. **MATTERS ARISING**

- a) \*Action Log (Pages 327 - 328)

Report of the Town Clerk.

**For Information**

### 24. **PROPOSAL TO LINK THE WEST WICKHAM COMMON & SPRING PARK WOOD CHARITY WITH THE COULSDON AND OTHER COMMONS CHARITY**

Report of the Chamberlain.

**For Decision**  
(Pages 329 - 336)

### 25. **EPHING FOREST LODGE APPRAISAL (SEF 16/24)**

Report of the Executive Director of Environment.

**For Information**  
(Pages 337 - 354)

### 26. **DEER MANAGEMENT OPERATIONS (SEF 15/24)**

Report of the Executive Director of Environment.

**For Decision**  
(Pages 355 - 400)

### 27. **CHILTERN AONB BOUNDARY REVIEW AND CROW ACT STATUS OF BURNHAM BEECHES**

Report of the Executive Director of Environment.

**For Decision**  
(Pages 401 - 436)

### 28. **NON PUBLIC QUESTIONS ON MATTERS RELATING TO THE WORK OF THE COMMITTEE**

29. **ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT AND WHICH THE COMMITTEE AGREE SHOULD BE CONSIDERED WHILST THE PUBLIC ARE EXCLUDED**

**Part 3 - Confidential Agenda**

30. **CONFIDENTIAL MINUTES**

To agree the confidential minutes of the last meeting held on 18 July 2024.

**For Decision**

## **EPPING FOREST & COMMONS COMMITTEE**

**Thursday, 18 July 2024**

Minutes of the meeting of the Epping Forest & Commons Committee held at  
Committee Room - 2nd Floor West Wing, Guildhall on Thursday, 18 July 2024 at  
10.00 am

### **Present**

#### **Members:**

Benjamin Murphy (Chairman)  
Caroline Haines (Deputy Chairman)  
George Abrahams  
Jaspreet Hodgson  
Alderman Vincent Keaveny, CBE  
Eamonn Mullally (Ex-Officio Member)  
Philip Woodhouse  
Verderer Nicholas Munday

#### **In Attendance:**

Verderer William Kennedy  
Alderman Sir Nicholas Lyons  
Verderer Paul Morris

#### **External:**

Peter Lewis (Epping Forest Heritage Trust)

#### **Officers:**

Clem Harcourt	- Chamberlain's Department
Simon Owen	- Chamberlain's Department
Emma Thorne	- City Bridge Foundation
Joana Antonio	- City Surveyor's Department
Anna Cowperthwaite	- Comptroller and City Solicitor's
Emily Brennan	- Environment Department
Tanith Cook	- Environment Department
Jacqueline Eggleston	- Environment Department
Joanne Hill	- Environment Department
Jo Hurst	- Environment Department
Rob Shakespeare	- Environment Department
Geoff Sinclair	- Environment Department
Tristan Vetta	- Environment Department
Callum Southern	- Town Clerk's Department

### **1. APOLOGIES**

Apologies were received from David Sales.

2. **MEMBERS' DECLARATIONS UNDER THE CODE OF CONDUCT IN RESPECT OF ITEMS ON THE AGENDA**

No declarations of interest were made.

3. **MINUTES**

**RESOLVED** – That – the public minutes and the non-public summary of the meeting held on 22 May 2024 were approved as a correct record.

4. **MATTERS ARISING**

4.1 **\*Action Log**

Members received the actions log and, during the discussion, the following points were noted:

- a) In reference to Action 2022-1: The Lodge: Income Generation report, Officers indicated it would be built in as part of the project plan going to Committee in September and several condition surveys had been carried out.
- b) Officers reported on the workshops that had been held, in relation to Action 2023-2: Target Operating Model Review, to collect staff feedback; the feedback would be reviewed by the end of the Summer, early Autumn, and Officers would make some recommendations to the Committee.
- c) It was confirmed that Action 2023-3: The Warren Battery Storage Facility Introduction had been installed and completed.
- d) Officers confirmed there was now wi-fi at Coulsdon Common and Action 2023-4: Digital Enablement had been completed.
- e) In relation to Action 2023-5: Corporate Plan and Strategies, Officers explained it needed to come to Committee in the Autumn.
- f) Officers provided an update on Action 2024-7: Funding, explaining that specific targets and priority areas would be identified, drafted and once agreed by the Committee, would be incorporated into the five-year business plan. The Chairman suggested merging actions relating to prioritisation and the action plan.
- g) Officers reported that a full, detailed risk register would be presented to Committee in September, in reference to Action 2024-8: Risk Management; the Chairman confirmed that Sub-Action 1 could be closed.



- h) The Committee received an update on Action 2024-9: Phone-In Reporting Service by Officers who informed that they were investigating alternative services and making comparisons; further information would be provided at the next Committee meeting.
- i) On Action 2024-11: The Commons, Officers indicated a paper on apprenticeships would be coming to Committee in September and would provide information on why numbers on trees did not correspond with the ancient tree form.

## 5. **2024/25 COMMITTEE APPOINTMENTS**

**RESOLVED** – That, Members agreed to grant delegated authority to the Town Clerk, in consultation with the Epping Forest & Commons Committee, to consider and approve the appointments to the following consultative groups, following recommendations by the Natural Environment Director (based on the existing skills audit):

- Epping Forest Consultative Group;
- Ashtead Common Consultative Group;
- Coulsdon Commons, West Wickham & Spring Park Consultative Group;
- Burnham Beeches and Stoke Common Consultative Group; and
- Deer Management Oversight Group

## 6. **\*UPDATE ON THE WORK OF THE HERITAGE TRUST**

The Committee received a report and presentation from Peter Lewis of the Epping Forest Heritage Trust.

During the discussion, the following points were made:

- a) The Chairman emphasised the usefulness of the Epping Forest charity's partnership with the Heritage Trust as the Trust were able to apply for complementary grants that the charity was unable to apply for.
- b) The Committee considered how the Trust was measuring a sense of belonging and stewardship to the Forest. Peter Lewis responded that feedback was gathered from every session but accepted the need for more work to be done of analysing visitors' connection to the Forest.
- c) It was asked whether employer days were advertised to Corporation staff and suggested making partner organisations and contractors aware of this. Officers responded this had been done at The Commons on several occasions.
- d) Discussed what work was being done with schools. Specific days were now reserved for specific activities as a day for the academies had been tricky to organise in the past. 40,000 pupils had been involved in the learning spaces across the open spaces in the last year.

- e) It was emphasised by the Chairman that Epping Forest was facilitating the Duke of Edinburgh awards, Army Cadets' training, the Scouts and sports provision.
- f) Concerns were raised regarding littering in the Forest. Peter Lewis responded that content was included at events to highlight appropriate behaviour and the Forest bylaws.
- g) Members suggested the City Belonging Project may be a way of encouraging organisations to engage with the Corporation through corporate volunteering days.
- h) The Committee discussed potentially involving prisoners undergoing rehabilitation and linking that to the apprenticeship scheme at the Forest.
- i) It was considered whether the Trust had used NPS to look at visitor trends. Peter Lewis confirmed it was used for walks; trialling was underway to use it once visitors had signed up for events on Eventbrite.
- j) Members of the Committee expressed the need to build diversity objectives into the membership of consultative committees.

RECEIVED.

## 7. **\*EPPING FOREST - ASSISTANT DIRECTOR'S UPDATE**

The Committee received the Assistant Director's update which summarised Epping Forest's progress against objectives since May 2024 with updates of note.

During the discussion, the following points were noted:

- a) Members identified an error with the financial year figures of the golf course.
- b) The Committee enquired on the feedback to the new model staff away day. Officers reported it was well received.
- c) It was suggested a deep dive be done on the Field Studies Council at High Beach on how that linked into the Corporation's wider education strategy.
- d) The Chairman noted that Epping Forest District Council were creating master plans for specific sites for development across the district as part of their Local Plan. He had been working with officers to formulate a response to that.
- e) Officers reported, following requests for background on rough sleeping and drug use, that the south of the Forest did have issues with this and a

joint operations were being carried out with the Metropolitan Police to sweep out the detritus. Further work was planned for September.

- f) Committee Members discussed how effective re-housing efforts had been. Officers explained they worked closely with agencies to re-home rough sleepers, but noted drug use was a much bigger issue.

RECEIVED.

#### 8. **\*THE COMMONS - ASSISTANT DIRECTOR'S UPDATE**

The Committee received the Assistant Director's update which summarised activities across The Commons between January and March 2024.

RECEIVED.

#### 9. **PROPOSAL FOR A CONFERENCE ON THE BIODIVERSITY OF POLLARDED TREES**

The Committee received a report which described a proposal for hosting a two-day conference in association with Ancient Tree Forum (ATF) on biodiversity and conservation of veteran trees.

During the discussion, the following points were noted:

- a) The Committee considered whether there were opportunities for income generation. Officers explained they were looking at sponsorship of the event once the venue was confirmed.
- b) Members suggested reaching out to the Royal Household through the Remembrancer's Office as it may be a matter of interest to His Majesty, The King.

**RESOLVED** – That, Members agreed to Officers from Burnham Beeches and City Commons working with the ATF to host a conference at Burnham Beeches on the biodiversity and conservation of veteran trees.

#### 10. **THE GROTTTO, WANSTEAD PARK UPDATE**

The Committee received a report that updated on actions being taken and planned to remove Wanstead Park Grotto from the Heritage at Risk Register (HARR) and ensure that it has a funded Conservation Management Plan in place which would protect it for the future. The report also summarised the work to date, the current position, the options and confirmed that the repair of the Grotto would enter the gateway process as a project from Autumn 2024.

**RESOLVED** – That, Members:

- Approved the continuation and completion of a Restoration and Maintenance Plan (RMP) for the Grotto, which would identify the specific

repairs and maintenance regime that would support its removal from the Heritage at Risk Register, as per Option A in this report.

- Authorised officers to secure listed building consent for the delivery of the repairs identified in the RMP. The activities were fully funded through the Cyclical Works Programme.
- Advised officers on the further pursuit of Option B, namely the reinstatement of original fabric and restoration of features within the structure and enhancement of the immediate setting of the Grotto.
- Noted the repair of the Grotto will enter the gateway process as a project from Autumn 2024 and would be subject to the Committee's scrutiny, as per corporate project procedure.

#### 11. **\*REVENUE OUTTURN - 2023/24**

The Committee received a report that compared the revenue outturn for services overseen by the Committee in 2023/24 with the final budget for the year. Overall, there was an underspend of £50,000 for the services overseen by the Committee compared with the final budget for the year.

During the discussion, the following points were noted:

- a) The Committee raised the issue of significant variance on recharges and the need to review the governance and accountability in prioritising work in the backlog. Officers reported that different options were being finalised regarding how to allocate recharges for the financial year and would go before Members for agreement.
- b) Members queried whether the bow wave was included on top of the financial figures behind the budget position for 2023/24. Officers explained that £133m was the projection of the scheme for 2024/25 and future financial years.
- c) It was suggested by a Member it would be useful to have a paragraph in the charities review outlining assets or items that had previously been relinquished. The Chairman highlighted that a position had been agreed where income generated by the charity could be retained by the charity for a specific purpose and opportunities to raise money would be ring fenced back to areas for agreement as part of the charity review.
- d) It was reiterated by the Committee that the terminology should be changed from 'bow wave' to 'backlog'.

RECEIVED.

#### 12. **QUESTIONS ON MATTERS RELATING TO THE WORK OF THE COMMITTEE**

It was highlighted by the Chairman that the Terms of Reference for the Epping Forest Consultative Committee in the agenda pack was outdated and the new version could be found on the Members SharePoint page.

Members also highlighted that the Deer Management Oversight Group Terms of Reference was incorrect, there were five members of the group, not four.

**13. ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT**

A Member of the Committee raised concerns about the condition of oak trees in the Forest. Officers indicated they would investigate the problem.

**14. EXCLUSION OF THE PUBLIC**

**RESOLVED** – That, the following matters relate to business under the remit of the Court of Common Council acting for the City Corporation as charity Trustee, to which Part VA and Schedule 12A of the Local Government Act 1972 public access to meetings provisions do not apply. The following items contain sensitive information which it is not in the best interests of the charity to consider in a public meeting (engaging similar considerations as under paragraphs 3 and 5 of Schedule 12A of the 1972 Act) and will be considered in non-public session.

**Part 2 – Non Public Agenda**

**15. NON-PUBLIC MINUTES**

**RESOLVED**, that – the non-public minutes, subject to amendments, of the meeting held on 22 May 2024 were approved as a correct record.

**16. MATTERS ARISING**

**16.1 \*Action Log**

Members received the Action Log.

**17. REQUEST FOR THE PROVISION OF A DEED OF GRANT EASEMENT**

The Committee received a report of the Natural Environment Director.

**18. NON PUBLIC QUESTIONS ON MATTERS RELATING TO THE WORK OF THE COMMITTEE**

There were no questions.

**19. ANY OTHER BUSINESS THAT THE CHAIRMAN CONSIDERS URGENT AND WHICH THE COMMITTEE AGREE SHOULD BE CONSIDERED WHILST THE PUBLIC ARE EXCLUDED**

There were no items of business that the Chairman considered urgent.

### **Part 3 – Confidential Agenda**

#### **20. SERVICE PROVISION OPTIONS**

The Committee received a report of the Natural Environment Director.

**The meeting ended at 11.35 am**

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Chairman

**Contact Officer: Callum Southern  
Callum.Southern@cityoflondon.gov.uk**



Number	Recommendation	Progress Update	Owner	Creation date	Target date
2022-1	<p><b>Lodges: Income Generation:</b> Members discussed vacant lodges that required investment. The Executive Director, Environment noted that a structure and aspiration were required for a long-term approach. It was requested that a business case on potential funding be brought back to the Committee regarding the costs of refurbishing lodges.</p>	<p><b>18 May 2023</b> – Verbal Update to be provided at the next meeting.</p> <p><b>13 July 2023</b> - Verbal Update to be provided at the next meeting.</p> <p><b>14 September 2023</b> – Update provided by the Director of Natural Environment at the meeting</p> <p><b>23 November 2023</b> – Information shared by Jo Hurst about ongoing work to audit income generation across different portfolios, including lodges.</p>	<p>Bob Roberts/ Jo Hurst</p> <p>Jacqueline Eggleston</p>	<p>21 Nov 2022</p>	<p>Ongoing project to prioritise CWP funds to bring vacant lodges to market.</p> <p>Propose add progress updates to management strategy.</p>



		<p>Emphasis on both long-term goals and short-term opportunities for additional income.</p> <p><b>May 2024</b></p> <p>Epping Forest Lodge Residency Strategy is in place and recruitment processes still underway to potential residential roles.</p> <p>Approval of legacy maintenance funding to CSD is in initial planning stages and NE continue to work closely with CSD about destination of funds and prioritisation. Committee to be updated after majority of recruitment complete.</p> <p>September 24. Report being presented on residential assets.</p>			
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2023-2	<b>Target Operating Model Review:</b> The Director to perform a formal review of the Target Operating Model changes in Epping Forest and the Commons in May 2024, which will include engagement with staff, Members and Verderers.	<b>25 January 2024</b> – A review will be led by the Director in summer 2024 and Members will have an opportunity to feed back into this.	Emily Brennan	14 Sept 2023	28 November 2024
2023-5	<b>Corporate Plan and Strategies:</b> Brief discussion on the corporate plan update and strategies for Epping Forest and other areas to be brought to the next committee.	25 January 2024 – Update provided, look to review delivery mechanisms, including site management plans and policies, to ensure alignment with the newly developed strategies for the natural environment. Corporate Plan approved and communicated. Natural Environment Board strategies approved and communicated. Business Planning process will identify if any other charity specific strategies are required,	Bob Roberts	23 November 2023	Autumn 2024 (will be closed in September)



		but action closed as forward plan already includes 5-year Business Plan			
<b>2024-7</b>	<b>Funding:</b> 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.	BNG consultant reviewing options for Copped Hall in EF as pilot study connected to CAS works. Sept 24.  Wider action plan being developed along with NECR.	Emily Brennan	22 May 2024	June 2025
<b>2024-8</b>	<b>Risk Management:</b> 1. Declining Condition of Assets Risk - Chairman asked about the impact of new funding from the cyclical works programme on reducing the declining condition of assets risk and the Executive Director agreed to review this	1. This was addressed via a verbal update along with a Summary Risk Management Update Report to the May 2024 Committee. It was subsequently approved for closure at the July 2024 Committee: this risk has been updated on a regular basis to reflect	Joanne Hill	21 March 2024	To close



	<p>2. Concerns on suitable staff and workforce planning to be considered by Executive Director                  3. Director to look at Superintendent’s additional workload</p>	<p>the current position. Written and/or verbal updates have been provided at the May and July Committees, and the latest version is presented in the report to September 2024 Committee.</p> <p>2 and 3. The ‘Recruitment of suitable staff’ risk was updated accordingly to reflect the current actions being taken to address these points. Written and/or verbal updates have been provided at May and July Committees, and the latest version is presented in the report to September 2024 Committee.</p>	<p>Emily Brennan</p>		<p>To close</p>
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	4. Consideration on where governance could be placed in risk register	4. This was discussed by the Interim Executive Director and the Director of Natural Environment. It was decided not to add a specific risk on 'governance' at present, but the situation will be kept under review.			To close
2024-9	<b>Phone-In Reporting Service:</b> Officers to inform the committee when contact was due for renewal.		Jacqueline Eggleston	22 May 2024 – verbal update provided	Will be reported January 25. Close item and add to forward planner.
2024-11	<b>The Commons:</b> 1. Director agreed to investigate why numbers on trees do not correspond with the ancient tree forum	<b>19<sup>th</sup> September 2024:</b> The Commons AD report for Sept 2024 provides the response on ancient tree numbers	Geoff Sinclair	22 May 2024	To close

Epping Forest & Commons Committee  
Action Log



	2. Committee to receive a presentation on apprenticeships	A report on apprenticeships is going to Sept 2024 EFCC	Simon Glynn	18 July 2024	To close
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# Wren Wildlife & Conservation Group

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Evaluation, education and enjoyment

# A mission to survey

- If we don't know what we have, how do we know how to protect it? The collection of data on all flora and fauna is vital to instruct measures to improve biodiversity. And this is one of Wren's missions. We share this data via online portals (such as eBird and iRecord) and advertise the wonders of nature locally with residents who live in our core area around the southern tip of Epping Forest: Forest Gate, Leytonstone, Manor Park and Wanstead – and primarily Wanstead Flats and Wanstead Park.
- Over the years, we've been able to help many local people on a journey to better understand their local area and, in many cases, help them learn how to identify and record our biodiversity for themselves.
- The spreads that follow are not intended to be comprehensive – that would require a large document – but rather to provide a taster of some of the taxonomic groups.



Skylark, *Alauda arvensis*



# Birds

- The Wanstead Flats/Park ‘patch’ has gained a reputation as one of the best London sites away from the Thames and Lea. In addition to breeding Skylarks, and Little and Tawny Owls, parts of Wanstead Flats have built a reputation as one of the capital’s best locations for passage migrant passerines in autumn, especially Wryneck, Northern Wheatear, Whinchat, Common Redstart, Spotted Flycatcher and Pied Flycatcher. There have been at least six Wrynecks in recent years.
- 187 bird species have been recorded locally in the last two decades, including national rarities and scarcities: Ferruginous Duck, Blyth’s Reed Warbler, Rustic Bunting and Ortolan Bunting, for example.
- Wren has carried out two comprehensive breeding bird surveys (2015 and 2023), mapping 1,250 territories and indicating both positive and negative status changes.
- There has been a continuous run of >1,000 days of eBird entries (broken only recently).
- Nocturnal migration recording has produced many interesting records of passage migrant species, including Quail, Common Scoter, and 15 species of wader.
- Wren activities include regular walks and an invitation to join our migration watches.

Fieldfare, *Turdus pilaris* (Tim Harris)



# Bees and wasps

- More than 98 bee species recorded, 13 of which are “near threatened” or scarce.
- Wanstead Park has been supporting a good population of *Macropis europaea*, a nationally notable bee that is totally dependent on Yellow Loosestrife.
- More than 47 wasp species, two regarded as scarce; there are more solitary wasps to be found!
- Most of the bees and wasps on site are associated with acid grassland.
- Many of these bees and wasps are ground-nesters, making use of compacted paths, desire lines and vegetation-free, poached areas by water and on banks.
- It is important to preserve and manage standing dead trees and pithy-stemmed plants (brambles, etc.) to provide nesting sites for the aerial-nesting bees and wasps. For example, our isolated populations of the nationally scarce Small Blue Carpenter Bee (*Ceratina cyanea*) are vulnerable where they nest in bramble stems subject to flailing. Standing dead trees can house 20 or more different species of solitary wasps and bees.
- Wren activities include regular and *ad hoc* recording using iRecord; bee and wasp walks for public engagement and education; and bumblebee recording transects.

Female cuckoo wasp, *Hedychrum rutilans* (Denise Rooney)



# Bugs (Hemiptera)

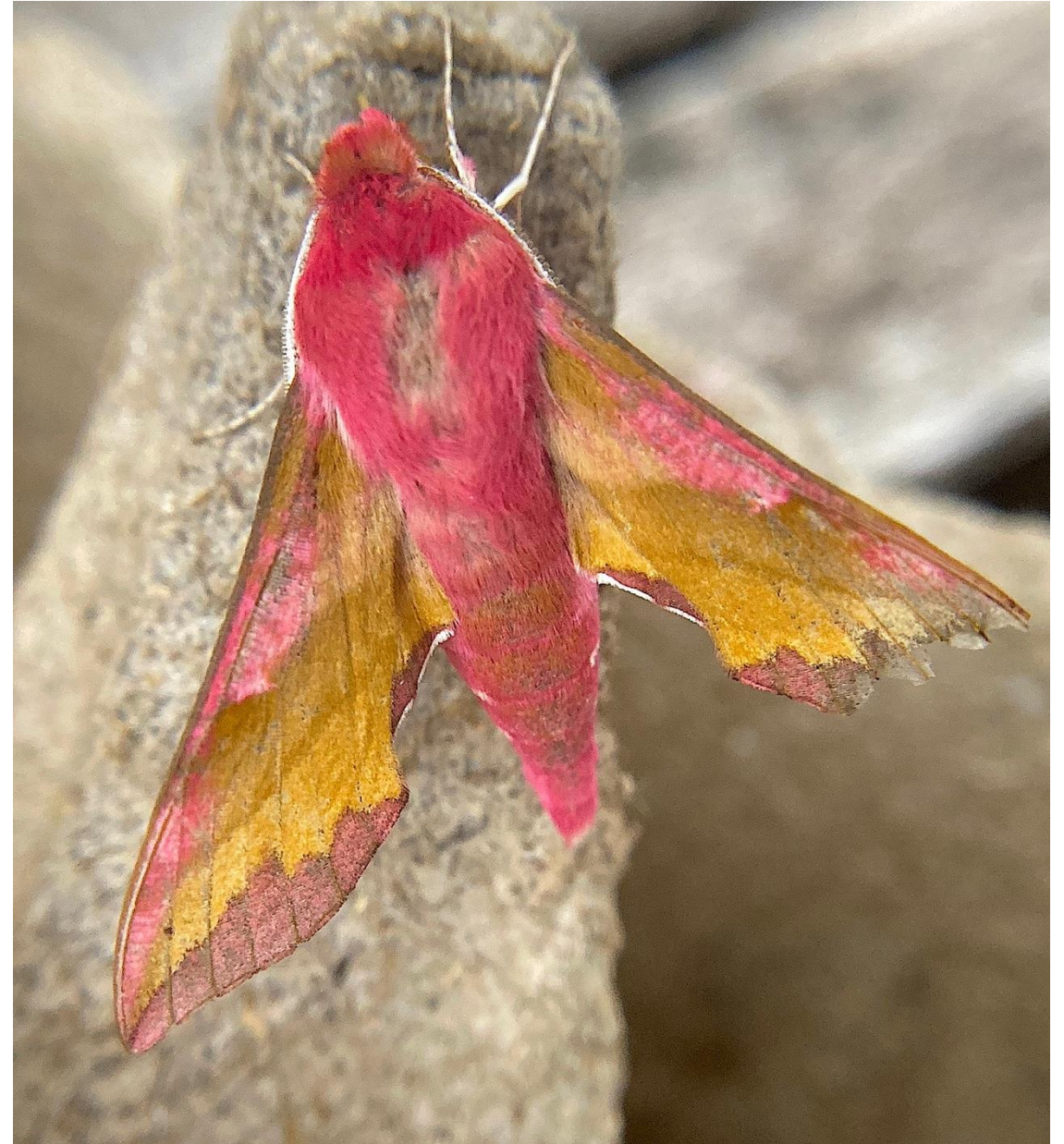
- Under-recorded, this group of insects is a useful indicator of environmental well-being in grassland and woodland habitats. A total of 189 species has been recorded on site in recent years.
- Dalman's Leatherbug (*Spathocera dalmanii*) is an example of the rare squashbugs associated with sparsely vegetated acid grassland on Wanstead Flats.
- Rambur's Pied Shieldbug (*Triomegas sexmaculus*) is found on Black Horehound and so far only in the far south-east of England – but it has reached Wanstead Flats.



# Butterflies and moths

- There is a long history of recording moths in the south of the Forest, dating back to 1980. In recent years, 716 species of Lepidoptera have been noted around Wanstead Park and Wanstead Flats, comprising 686 moths and 30 butterflies.
- Butterflies include the Forest's biggest population of Green Hairstreak and good numbers of grassland species Small Heath and Small Copper. There are small populations of Common Blue and Brown Argus.
- Moth records include several London/Essex scarcities and rarities. Many oak specialists are associated with Wanstead Park and Bush Wood.
- A good range of grassland and Broom species are found on Wanstead Flats, including Broom-tip (*Chesias rufata*).
- Almost 6,000 moth records have been uploaded to the Butterfly Conservation recording portal in recent years.
- The Wren Group runs a weekly butterfly transect in Wanstead Park and encourages people to look, share, record and – if unsure – ask for identification help.

Small Elephant Hawk-moth, *Deilephila porcellus*,  
near Bush Wood (Tim Harris)



# Dragonflies

- In recent years, 21 species have been recorded.
- New discoveries in the last decade have included Scarce Chaser and Green-eyed Hawker dragonflies, and Willow Emerald damselfly – all in Wanstead Park.
- With maintenance of water levels in Shoulder of Mutton, Heronry and Perch ponds, and conservation of emergent vegetation, the park has the potential to be one of London's best locations for this beautiful group of insects.

Green-eyed Hawker, *Aeshna isosceles*,  
Heronry Lake (Tim Harris)



# Spiders

- More than 100 species have been recorded in Wanstead Park and on Wanstead Flats, including several nationally scarce and rare spiders.
- Wanstead Flats is one of the most important locations nationally for some spiders, including *Philodromus buxi* and *Philodromus rufus*, both denizens of mixed grassland and oak.
- Many jumping spiders are associated with the bare, poached areas within the acid grassland.
- Wren incorporates a spider search in its Wildlife Weekend.

Female *Philodromus buxi* (James Heal)



# Botany

- Wren member Paul Ferris comprehensively mapped the botany of Wanstead Park and Wanstead Flats in the 1980s.
- There have been great floral changes since that time, but botanical recording has been piecemeal.
- Wren plans to survey the eastern part of the Plain, in Wanstead Park, in 2025 to set a new baseline for this area, which is now seasonally grazed by cattle.

Grass Vetchling, *Lathyrus nissolia*, with nectaring  
Common Blue butterfly, Old Sewage Works (Tim Harris).



# Plant galls

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• More than 100 species of gall-causer have been identified, broken down as follows:

- 31% by mites
- 26% by gall midges
- 20% by gall wasps
- 10% by fungi
- 8% by bugs

A nail gall caused by the mite  
*Eriophys tiliae* (James Heal)





# Ups and downs

- Comparisons of the 2015 and 2023 breeding bird surveys showed some alarming trends, most probably driven by macro factors, such as climate change, declining insect numbers etc.
- In particular, the drought of summer 2022 had a big negative impact at the time and for breeding birds in 2023. This highlights the need to build climate resilience into the environment.
- Notable declines include losing Meadow Pipit as a breeding species, battling the Skylark declines, and almost losing Mistle Thrush and Chaffinch as local breeding birds.
- Positively, Song Thrush numbers are holding up, and we had a pair of Nightingales on territory in spring.



Meadow Pipit, *Anthus pratensis* (Tim Harris)

# A helping hand

Wren would consider the following to be priorities locally:

- Improve the quality of the acid grassland; consider rotational mowing/scything and more scraping.
- Maintain and improve the emergent vegetation in and around our water bodies.

And in the wider forest:

- Continue the exciting wood pasture programme.
- Consider improvements that can be made to buffer land; Patmore's Field has been very successful.
- Bring SSSIs up to a good condition.

# Agenda Item 9

<b>Committee(s):</b> Epping Forest & Commons Committee	<b>Dated:</b> 19/09/2024
<b>Subject:</b> Project Prioritisation Process (EF&C)	<b>Public</b>
<b>Which outcomes in the City Corporation's Corporate Plan does this proposal aim to impact directly?</b>	<ul style="list-style-type: none"> <li>• Diverse engaged communities</li> <li>• Dynamic economic growth</li> <li>• Vibrant thriving destination</li> <li>• Flourishing public spaces</li> <li>• Providing excellent services</li> <li>• Leading sustainable environment</li> </ul>
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>N</b>
<b>If so, how much?</b>	<b>£ N/A</b>
<b>What is the source of Funding?</b>	
<b>Has this Funding Source been agreed with the Chamberlain's Department?</b>	<b>N/A</b>
<b>Report of:</b> Katie Stewart, Executive Director of Environment	<b>For Decision</b>
<b>Report authors:</b> Emily Brennan, Natural Environment Director	

## Summary

The purpose of the report is to propose a project prioritisation process for Epping Forest and Commons Committee which will inform the development and implementation of the five-year business plan. The approach and process proposed will enable the production of a prioritised project list by applying a set of agreed prioritisation criteria. This approach is needed as the Corporation's natural environment charities have limited resources, in both funding and staffing, and do not have sufficient capacity to deliver all Committee priorities; however, the process proposed will help the Committee to ensure that resources are being used in delivering the highest priorities.

## Recommendation(s)

Members are asked to:

- Approve the proposed project prioritisation criteria and process for Epping Forest and Commons Committee.

## Main Report

### Current Position

1. One of the key priorities for the Epping Forest and Commons Charities and for the wider Natural Environment Division is to develop and implement a more strategic and joined-up approach to business planning and project prioritisation. This is needed to ensure that charity objectives are being delivered and that charity resources are being used effectively and efficiently. It is also necessary to align with the Corporation's strategic priorities, business planning and project management processes.
2. The Corporation currently operates on annual Departmental business plans which, for the Natural Environment charities, typically combine 'business as usual' (BAU) activities with projects. Projects with a value of greater than £50,000 must follow the Corporation's Project Gateway Process (Appendix 1); however, this process does not apply to BAU activities or to projects with a value of less than £50,000. There is currently no central process for prioritising projects; therefore, business plans are typically a combination of essential BAU plus a 'wish list' of projects, which can result in unrealistic expectations and/or inability to deliver some activities.
3. Some projects are essential for the services to be delivered safely and in a way that is compliant with legislation – for example those which relate to regulatory compliance, and health and safety – whilst others are not, but are seen as important to furthering the charity's aims. Capacity to deliver BAU and projects is limited, but there is currently no clear way of assessing and deciding which activities can be delivered within existing capacity and budget, and which activities will require additional capacity and/or budget. The Corporation is seeking to address this by including an estimation of the resources required to deliver each high-level activity in its new five-year Departmental Business Plans.
4. The proposed project prioritisation process for the Epping Forest and Commons Charities complements this approach by providing a prioritisation framework, against which activities and projects can be assessed, which in turn will enable the production of a prioritised list of activities. This prioritised list can then be assessed against available staff and monetary resources to decide which activities will be included in the business plan for each charity.
5. If agreed by the Committee, this process will feed into the Corporation's comprehensive refresh of its project procedures which is due to begin in September 2024. By cutting down on bureaucracy, the Corporation aims to accelerate the pace of project delivery, whilst upholding its commitment to transparency and sound management. This streamlined approach will not only support the more effective deliver of service improvement and projects on the ground, but also set a new standard for project management within the organisation.

## Proposed Prioritisation Criteria and Weighting

6. Each activity will be scored against the criteria listed below. Scores have been weighted according to the relative importance of the criteria. Those shown in bold font have been allocated greater weight.
7. Where a project is necessary to comply with statutory requirements or health and safety, the project will be identified as a priority, without needing further assessment. Where this is not the case, the criteria place greatest weight on whether a project is essential, as well as project's contribution to strategic objectives for the Charity and Corporation. However, the criteria also assess a set of measures as to the sustainability and deliverability of the project, as well as its relationship to service performance.

Criteria description	Scoring options
<b>Is the project essential for operations (as opposed to desirable)?</b>	Yes=4 / No=0
<b>Will the project support one or more of the Corporate Plan Outcomes?</b> (Diverse, engaged communities; Leading Sustainable Environment; Providing Excellent Services; Dynamic Economic Growth; Vibrant, Thriving Destination; Flourishing Public Spaces)	None =0, 1 outcome=1, 2 outcomes=2 etc (max=6)
<b>Will the project support delivery of one or more of the Natural Environment Strategies:</b> (Nature Conservation and Resilience; Community and Engagement; Access and Recreation; Culture, Heritage and Learning)	None=0, 1 strategy=1 etc (max=4)
<b>Will the project support Epping Forest &amp; The Commons charity objects?</b> (Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Recreation)	None=0, 1 object=1 etc (max=5)
<b>Will the project generate income (over and above the cost of delivery)?</b>	Yes=4 / No=0
<b>Has funding been secured?</b>	Above 75% =4 51-75% =3 26-50% =2 Up to 25% =1 No=0
Will the project's deliverables be sustainable in the longer-term?	
<ul style="list-style-type: none"> <li>Financially sustainable</li> </ul>	Yes=1 / No=0
<ul style="list-style-type: none"> <li>Operationally sustainable</li> </ul>	Yes=1 / No=0
<ul style="list-style-type: none"> <li>Environmentally sustainable</li> </ul>	Yes=1 / No=0
Will the project deliver service improvement?	Yes=2 Partial=1 No=0
Will the project address a risk on the charity's risk register?	Red risk=4 Amber risk=2 Green or No=0
What is the level of risk associated with the project? <i>Consider failure to deliver the project's outcomes, reputational risk etc</i>	Low=2 Medium=1 High=0

Will delivery of the project result in positive publicity and/or reputational benefit?	Yes=2 Possibly=1 No=0
Can the project be delivered within existing 'business as usual' capacity?	Yes=2 / No=0
Is the project to be delivered in partnership with another organisation/group?	Yes=2 / No=0
	<b>MAXIMUM = 44</b>

## Conclusion

8. A project prioritisation process is needed to inform the development, approval and implementation of effective and affordable five-year business plans for Epping Forest and Commons Charities. The proposed process outlined in this paper identifies criteria which include delivery against Charity objectives. It is recommended that the process and criteria are approved by Epping Forest and Commons Committee, after which this process will be applied to proposed project activities to enable production of a prioritised list which will feed into the business plan for each charity. The five-year business plan for each charity will be brought to the Committee for approval and will be reviewed quarterly.

## Appendices

Appendix 1: CoL Project Gateway Process

Appendix 2: Epping Forest and Commons Project Prioritisation Spreadsheet

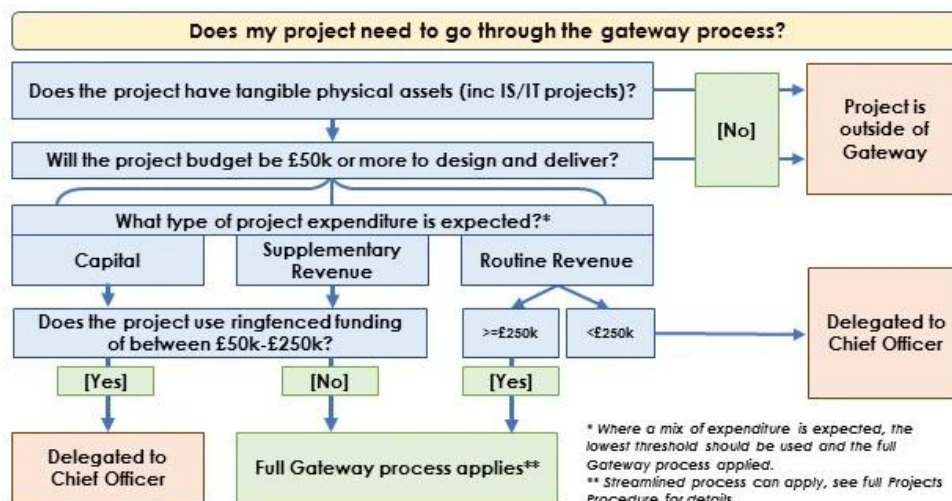
## Contact

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## Appendix 1: Project Gateway Process

### Entering the Gateway Process

The Projects Procedure and Gateway Process applies to projects that result in tangible, physical deliverables or assets, including Information Systems / Technology projects where the assets are 'digital' in nature.



The difference between Capital, Supplementary Revenue and Routine Revenue is an accounting distinction and can be guided by Chamberlain's.

**Capital:** Major schemes (>£50,000) relating to the acquisition, creation or enhancement of an asset which yields benefits to the authority and the services it provides for a period of more than one year. Basic definition taken from the CIPFA Code of Practice on Local Authority Accounting, which has the force of law. Further conditions e.g. in relation to enhancements. Excludes regular or cyclical repairs, but includes cyclical replacement of major components, e.g. new windows etc.

**Supplementary Revenue:** (>£50,000) Project expenditure of a substantial or major nature which was previously classified as capital but is now revenue so as to conform to current accounting regulations, such as a major repair.

**Routine Revenue:** Traditional revenue project expenditure which is met from local risk budgets. e.g. cyclical painting and repairs.

**Ringfenced funds:** Designated Sales Pools, Cyclical Works Programme, Housing Revenue Account, Section 278, Section 106, and Area Strategies. Ringfenced funds also includes activities where the external funder (i.e. TFL) is providing funding for a restricted purpose.

### Gateway Routes

Risk, Complexity and Uniqueness

	Low	Medium	High
Estimated Cost (£50k<£250k)	Light	Light	Regular
Estimated Cost (£250k~£5m)	Regular	Regular	Complex
Estimated Cost (£5m+)	Regular	Complex	Complex

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### Project prioritisation process and criteria for scoring

Please complete the 'PROJECTS' tab as explained below.

**COLUMN A:** Add a the name/description of the project

**COLUMN B:** Is the project a statutory requirement or necessary for compliance (including health and safety)?  
Select 'yes' or 'no' from the drop down box in column B.

If 'yes', there is no need to complete the remaining columns - notes can be added in column W.

If 'no', proceed to score the project against the criteria in columns C-T

**COLUMNS C-T:** Each column represents a criteria against which the project should be scored.

The scoring options are shown in row 3, and there is a drop down box in each row to choose from.

Scores have been weighted according to the relative importance of the criteria. Those in columns C-K (in red font) have been allocated greater weight than those in columns L-T.

**COLUMN U:** This will automatically sum the total score of each project. Once each project has been scored, the list can be ordered using this column to show the highest scored projects first.

**COLUMN V:** The estimated cost will then be added and the prioritised list assessed and selected for delivery in terms of available budget.

**COLUMN W:** Notes can be added in this column for further consideration.

Column	Criteria description	Scoring options
	<b>Essential</b>	
<b>C</b>	<b>Is the project essential for operations (as opposed to desirable)?</b>	yes=4 / no=0
<b>D</b>	<b>Will the project support one or more of the Corporate Plan Outcomes?</b>	yes=4 / no=0
<b>E-H</b>	<b>Will the project support delivery of one or more of the Natural Environment Strategies:</b>	(max=8)
	<b>Nature Conservation and Resilience Strategy</b>	yes=2 / no=0
	<b>Community and Engagement Strategy</b>	yes=2 / no=0
	<b>Access and Recreation Strategy</b>	yes=2 / no=0
	<b>Culture, Heritage and Learning Strategy</b>	yes=2 / no=0
<b>I</b>	<b>Will the project support the individual charity's objects?</b>	yes=4 / no=0
<b>J</b>	<b>Will the project generate income (over and above the cost of delivery)?</b>	yes=4 / no=0
<b>K</b>	<b>Has funding been secured</b>	Above 75%=4 / 51-75%=3 / 26-50%=2 / Up to 25%=1 / No=0
<b>L-N</b>	<b>Will the project's deliverables be sustainable in the longer-term?</b>	(max=3)
	<b>Financially sustainable</b>	yes=1 / no=0
	<b>Operationally sustainable</b>	yes=1 / no=0
	<b>Environmentally sustainable</b>	yes=1 / no=0
<b>O</b>	<b>Will the project deliver service improvement?</b>	yes=2 / partial=1 / no=0
<b>P</b>	<b>Will the project address a risk on the charity's risk register?</b>	Red risk=4 / Amber risk=2 / Green or No=0
<b>Q</b>	<b>What is the level of risk associated with the project?</b> <i>Consider failure to deliver the project's outcomes, reputational risk etc</i>	low=2 / medium=1 / high=0
<b>R</b>	<b>Will delivery of the project result in positive publicity and/or reputational benefit?</b>	yes=2 / possibly=1 / no=0
<b>S</b>	<b>Can the project be delivered within existing 'business as usual' capacity?</b>	yes=2 / no=0
<b>T</b>	<b>Is the project to be delivered in partnership with another organisation/group?</b>	yes=2 / no=0
		<b>MAXIMUM SCORE = 45</b>



<b>Committee(s):</b> Epping Forest & Commons Committee	<b>Dated:</b> 19/09/2024
<b>Subject:</b> Assistant Director Epping Forest Update Report April – June 2024 (SEF 15/24)	<b>Public</b>
<b>Which outcomes in the City Corporation’s Corporate Plan does this proposal aim to impact directly?</b>	Diverse engaged communities, flourishing public spaces, leading sustainable environment
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>No</b>
<b>If so, how much?</b>	<b>£</b>
<b>What is the source of Funding?</b>	<b>N/A</b>
<b>Has this Funding Source been agreed with the Chamberlain’s Department?</b>	<b>N/A</b>
<b>Report of:</b> Katie Stewart, Executive Director of Environment	<b>For Information</b>
<b>Report author:</b> Jacqueline Eggleston, Natural Environment	

## Summary

The purpose of this report is to present key data for Epping Forest for the period April 2024 -June 2024. The report is in a revised format and is still being developed to more closely align reporting to Business Plan outcomes. Finance and Risk reporting is being undertaken through separate reports.

## Recommendation

Members are asked to:

- Note the report.

## **Main Report**

### **Current Position**

This quarterly report format and content has been amended to align the reporting with the objectives of the Natural Environment Strategies and Business Plan currently being updated for the period 2025-2030. The revised reporting process is still being developed and further refinements will be forthcoming.

The revised report structure provides a breakdown of activity in Appendix 1 with summary details and key points highlighted in the following report.

### **Progress against Natural Environment Strategies and Business Plan objectives for the period April-June 2024**

#### **1. Environment / Conservation / Heritage (NEB Nature Conservation and Resilience Strategy)**

1.1 Natural England Visit – The Natural England Officer responsible for the Epping Forest SSSI met with the new Head of Conservation in April. The new approach to monitoring the SSSI was discussed.

1.2 Air Quality Monitoring – With funding from Natural England through the Site Nitrogen Action Plans (SNAP) programme, and started in April 2024, nitrogen pollutants (nitrogen oxides, ammonia) in air are being monitored throughout the Forest for 12 months. This will provide valuable data on the air pollution experienced by habitats, which will feed into strategic feedback to external proposals.

1.3 The Longhorn herd passed its 18-month Red Tractor Accreditation inspection.

1.4 Since April, 62% of all existing tree safety works have been re-prioritisation. Outstanding tree safety works have been reduced by 21% in the month of July with 130 tree safety works being completed.

1.5 Oak processionary moth (OPM) has been effectively managed through co-operation with various stakeholders and undertaking the annual OPM survey inhouse. The continual partnership with sister site Hampstead Heath has removed high risk nests for monitoring purposes. Monitoring from 2023 has indicated up to 93% of OPM are being predated by specialist parasites. Parasites rely on healthy grasslands for a nectar source during the adult stages of life. These are a good indicator of a healthy woodland.

#### **2. Education / Training (NEB Culture, Heritage and Learning Strategy)**

2.1 1,740 school students participated in the Learning Programme at Epping Forest. The team have engaged with a new initiative called 'Hackney 10X10' to promote the EF learning programme to schools. Hackney Council is asking all primary schools to ensure that all their children to take part in ten activity types, including visiting the countryside, before they leave primary school.

2.2 The Learning Team also hosted sessions for young unaccompanied asylum seekers, working in partnership with CoL's Virtual School, and for young people from a pupil referral unit. The team have worked in partnership with Tindersticks (community interest company), working together to expand the programme for young people.

### **3. Recreation (NEB Access and Recreation Strategy)**

3.1 Estate improvements have been made including picnic tables installed at Wanstead Park play area, a "no bird feeding" sign at Johnston's Pond and repair works to car parks.

### **4. Amateur Sport (NEB Access and Recreation Strategy)**

4.1 Chingford Golf Course continues to be ranked 1<sup>st</sup> in the county with our booking agent GolfNow, out of 53 courses.

4.2 The 2023-24 football season at Wanstead Flats came to an end in April after hosting 2297 matches across Aldersbrook Road & Harrow Road and welcoming approximately 37,000 footballers.

4.3 Wanstead Flats hosted the Inner-City World Cup over the second weekend in June, an event that welcomes over 2000 visitors. Participants in the tournament represent their country of origin and reflect the huge diversity of multicultural inner-city communities from across London. The tournament saw Iraq beat Colombia in the men's final and Brazil beat Portugal in the women's final to be crowned 2024 Champions.

### **5. Arts / Culture / Heritage / Science (NEB Culture, Learning and Heritage Strategy)**

5.1 The Learning Team have continued to facilitate heritage learning at Epping Forest, providing school workshops at the Tudor Hunting Lodge and an Orienteering Through History workshop.

### **6. Income Generation**

6.1 Filming income this reporting period was £147,500 due to a feature film.

### **7. People Management**

7.1 There have been six new starters during this reporting period: Head of Conservation; Arborist Manager; Wildlife Management Officer; Senior Grassland Conservation Officer; Community Engagement and Volunteering Officer and Sports and Premises Assistant.

## **Conclusion**

8. A revised Assistant Director report has been presented that is under development and will focus on reporting on the Business Plan and Natural Environment Department Management Strategies outcomes.

### **Appendices**

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

### **Jacqueline Eggleston**

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## Progress against the Natural Environment Strategy Action Plans and Business Plan objectives Quarter One (Apr-Jun) 2024-25

Epping Forest

1 Nature Conservation and Resilience			
	Action/Objective	Progress update (Quarter One 2024-25)	Also contributes to:
1.1	Management plans are in place to ensure that their biodiversity and natural assets are conserved, engaged with stakeholders, and are implemented	<ul style="list-style-type: none"> <li>• Annual Deer Management Plan for the 2024/25 season has been prepared.</li> <li>• A re-prioritisation exercise of tree work identified through existing and most recent surveys is taking place to help to streamline and consolidate the 'jobs'. Three new arborists will be starting in July 2024 and a new team and task structure is being implemented to tackle the backlog of works as rapidly and efficiently as possible.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> </ul>
1.2	SSSI condition improvement and Species Recovery plans are in place for all our sites	<ul style="list-style-type: none"> <li>• CSS Forest 2 grant being finalised with Rural Payments Agency - to address SSSI condition over next 10 years. With Forest 1 CSS this amounts to ~£4.3M. It will focus on: <ul style="list-style-type: none"> <li>- Manage and restoring wood pasture</li> <li>- Conserving veteran trees</li> <li>- Management of grassland</li> <li>- Management of heathland</li> <li>- Care for three scheduled monuments – Ambresbury Banks, Purlieu Bank, Loughton Camp</li> </ul> </li> <li>= Support the conservation grazing programme <ul style="list-style-type: none"> <li>- Protecting our rare <i>Zygodon forsteri</i> moss</li> <li>- Provide funding to allow the Field Studies Council to run more engagement sessions to tell young people about conservation grazing.</li> </ul> </li> <li>• In April NE joined the Epping Forest Conservation team for an in person meeting to discuss the SSSI monitoring programme, progress and to meet EFs new Head of Conservation.</li> </ul>	<ul style="list-style-type: none"> <li>• Nature Conservation and Resilience</li> </ul>

1 Nature Conservation and Resilience			
	Action/Objective	Progress update (Quarter One 2024-25)	Also contributes to:
1.3	Species records and other biological data are regularly gathered and professionally managed	<ul style="list-style-type: none"> <li>• Air Quality Monitoring started in April 2024; nitrogen pollutants (nitrogen oxides, ammonia) in air are being monitored throughout the Forest for 12 months. The intention is that SNAPs would demonstrate what appropriate measures are in place to secure the integrity of the Natura 2000 sites and would coordinate possible future local measures. By providing a timetabled trajectory towards favourable condition status, future SNAPs can have the potential to clarify what 'headroom' might be available for future developments, thereby providing a firmer basis for habitats regulations assessments. They can also help to inform a balanced and proportionate approach to reduction measures across different emission source sectors.</li> <li>• Reptile surveys in 2024 are being undertaken by two local volunteers at Long Running, in the future we hope to expand this.</li> <li>• Butterfly transects are being undertaken by three members of staff and one volunteer. We need more volunteers, but also capacity to manage them and introduce them to the transect routes.</li> <li>• Birds surveys at Copped hall - 1 vol &amp; 1 staff</li> <li>• Birds/insects surveys - Patmores by a volunteer</li> <li>• Natural England undertook a broad habitat survey for their Living England Project at Wanstead Flats in May. The Living England project aims to create a broad habitat probability map of England. This map is derived from satellite imagery using machine learning and relies on good quality field survey information for training the model and validating the output. In time, Living England will be used to better understand our landscapes and how they change, and used as a tool to help draft policies for protecting Britain's habitats, along with planning future investment and research.</li> <li>• In late June the Conservation Team completed environmental DNA (eDNA) sampling surveys for great crested newt on six waterbodies (three areas of Heronry Pond including the Lost Spur Heronry Pond and two sample sites east and north of the Lost Spur, two Oakhill roadside ponds, and Oakhill Leighs Pond). The Lost Spur and one of the Oakhill roadside ponds returned a positive sample for great crested newt eDNA.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Nature Conservation and Resilience</li> </ul>



1 Nature Conservation and Resilience			
	Action/Objective	Progress update (Quarter One 2024-25)	Also contributes to:
1.4	Community support and engagement in the conservation of our open spaces is increased	<ul style="list-style-type: none"> <li>Wanstead Wildlife Weekend delivered by WREN group WP – 22 to 23 June 2024</li> <li>EFCV volunteer hours = 987 hours</li> <li>EFHT general (or specifically Happy Loppers) hours= EFHT Total 1074 (including 470 Happy Loppers hours)</li> <li>Snedders Hours= 292 hours</li> </ul>	<ul style="list-style-type: none"> <li>Community Engagement</li> </ul>
1.5	Greater and more effective engagement with the planning system to influence the protection of our open spaces in the most relevant way	<ul style="list-style-type: none"> <li></li> </ul>	
	Landscape connectivity around our open spaces is enhanced through collaboration with other organisations and stakeholders	<ul style="list-style-type: none"> <li>EF Head of Conservation had an introductory meeting with the GLAs London Nature Recovery Policy and Programme Manager to discuss the London Local Nature Recovery Strategy. Invited to the London Urban Forest workshop in July.</li> <li>Attendance at the Roding Beam and Ingrebourne Catchment Partnership quarterly meetings which are led by Thames21</li> <li>Attendance at River Ching Working Group meetings. The River Ching Action Plan has been developed led by Thames21, EF are working with Thames21 and the EA on making it public (e.g. press release and social media updates). The document is now on the London Lea Catchment Partnership website <a href="https://arcgis.com">London Lea Catchment Partnership (arcgis.com)</a>. The purpose is for potential funders to be aware of the River Ching Action Plan, local community to understand why the work needs to be delivered and its importance.</li> <li>EF's Head of Conservation and Grazing and Landscapes Manager attended Nattergal's Harolds Park Farm site visit with other stakeholders for a tour of the farm and a group discussion on habitat and biodiversity restoration. The group included eNGOs, neighbouring farmers, councils, academics.</li> </ul>	<ul style="list-style-type: none"> <li>Community Engagement</li> </ul>

1	<b>Nature Conservation and Resilience</b>		
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
		<p>Nattergal have now completed purchase of the farm and the team remain in contact for future collaboration.</p> <ul style="list-style-type: none"> <li>In June a letter of support was provided to Thames21 for their River Ching Water Restoration Fund grant application in keeping with the River Ching Action plan to include identifying all barriers to fish/eel migration along the Ching and a feasibility assessment and design development for the removal/mitigation of these barriers and marginal and in-channel habitat enhancements with an objective to improve the Water Framework Directive status. Thames21 are still waiting for an outcome on the application.</li> </ul>	
	<p>Reduced visitor impact on priority habitats and other important sites through sustainable visitor and mitigation strategies being in place and implemented</p>	<ul style="list-style-type: none"> <li>Signage at Loughton Camp installed to better interpret the site and discourage cycling</li> </ul>	<ul style="list-style-type: none"> <li>Community Engagement</li> <li>Access and Recreation</li> <li>Nature Conservation and Resilience.</li> <li>Learning and Heritage</li> </ul>
	<p>Damaging introduced species monitored and kept under control</p>	<ul style="list-style-type: none"> <li>Oak Processionary Moth (OPM) surveys completed in June by EF inhouse Arborist. OPM removed in collaboration with Hampstead Heath colleagues.</li> <li>Japanese knotweed and giant hogweed plants treated July</li> </ul>	<ul style="list-style-type: none"> <li>Nature Conservation and Resilience</li> </ul>
	<p>Climate resilience plans prepared for each open space</p>		
	<p>The City of London Corporation's Climate Action Strategy goals are met for the open spaces</p>	<ul style="list-style-type: none"> <li>In April Epping Forest Conservation Team met with the EA, Thames21, LB Waltham Forest to discuss natural flood management grants, which included a site visit.</li> </ul>	<ul style="list-style-type: none"> <li>Nature Conservation and Resilience</li> </ul>

2 Community Engagement			
	Action/Objective	Progress update (Quarter One 2024-25)	Also contributes to:
2.1	Build and sustain meaningful and lasting partnerships with the communities we serve	<ul style="list-style-type: none"> <li>• Volunteer database created</li> <li>• Skylark campaign</li> <li>• Partnership working with Love North Chingford / Chingford Ward re. funding for and scoping of Epping Forest signage from Chingford Station.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> <li>• Nature Conservation and Resilience.</li> <li>• Learning and Heritage</li> </ul>
2.2	Implement a holistic approach to community engagement that encourages active participation	<ul style="list-style-type: none"> <li>• Volunteer programme for youth volunteering – created and promoted in this period, activities taking place in August 2024.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> <li>• Nature Conservation and Resilience.</li> <li>• Learning and Heritage</li> </ul>
2.3	Cultivate and support successful partner organisations that support us in mission delivery	<ul style="list-style-type: none"> <li>• Strategy Plan review meeting held with EFHT</li> <li>• Skylark campaign with WREN Group</li> <li>• Continued engagement with Thames21 for natural flood management grant applications, River Roding water quality testing programme (to establish levels of sewage linked bacteria in the river and determine whether the river is safe to swim/paddle in).</li> <li>• EF Landscape and Grazing officer led a site visit in April with the RSPCA and Nofence representative to discuss grazing technology and animal welfare, demonstrating the benefits and positive use of the collars and virtual fence with EFs herd of English longhorns.</li> <li>• The EF Conservation Team hosted the Institute of Chartered Foresters in June and undertook a site walkover introducing them to wood pasture management at EF.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> <li>• Nature Conservation and Resilience.</li> <li>• Learning and Heritage</li> </ul>

2 Community Engagement			
	Action/Objective	Progress update (Quarter One 2024-25)	Also contributes to:
		<ul style="list-style-type: none"> <li>The EF Conservation Team hosted the Ancient Tree Forum board of trustees in June and undertook a site walkover introducing them to wood pasture management at EF.</li> <li>In June EF Arborist Manager supported the Forestry Commission on their OPM awareness event at The View</li> </ul>	
2.4	Ensure diverse and representative participation in our work and spaces)		
2.5	Create physical spaces that are as accessible as possible to as many people as possible		
2.6	Engage in continuous self-reflection to identify opportunities for continuous improvement		
2.7	Facilitate a deep sense of pride in and attachment to our open spaces among user groups and communities		
2.8	Create opportunities for user groups and communities to provide additional resource to the Corporation to	<ul style="list-style-type: none"> <li>Wren group support for sky lark fencing - Wren Group members observed seven adult skylarks including two breeding pairs and nesting activity.</li> </ul>	<ul style="list-style-type: none"> <li>Community Engagement</li> <li>Nature Conservation and Resilience</li> </ul>

2	<b>Community Engagement</b>																																																		
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>																																																
	support mission delivery	<p><b>Volunteer hours by group</b></p> <table border="1"> <caption>Volunteer hours by group (Estimated from chart)</caption> <thead> <tr> <th>Month</th> <th>Cattle</th> <th>Communications</th> <th>Conservation team volunteers</th> <th>EFCV</th> <th>EFHT Conservation activities -</th> <th>EFHT Green Team</th> <th>EFHT Happy Loppers</th> <th>HBVC</th> <th>Highams Park Snedders</th> <th>Litter Picking</th> <th>Volunteer Wardens</th> </tr> </thead> <tbody> <tr> <td>April</td> <td>62</td> <td>0</td> <td>32</td> <td>336</td> <td>70</td> <td>56</td> <td>108</td> <td>169</td> <td>162</td> <td>23</td> <td>152</td> </tr> <tr> <td>May</td> <td>0</td> <td>0</td> <td>18</td> <td>291</td> <td>28</td> <td>108</td> <td>180</td> <td>169</td> <td>40</td> <td>11</td> <td>118</td> </tr> <tr> <td>June</td> <td>0</td> <td>0</td> <td>23</td> <td>360</td> <td>188</td> <td>154</td> <td>182</td> <td>182</td> <td>90</td> <td>10</td> <td>96</td> </tr> </tbody> </table>	Month	Cattle	Communications	Conservation team volunteers	EFCV	EFHT Conservation activities -	EFHT Green Team	EFHT Happy Loppers	HBVC	Highams Park Snedders	Litter Picking	Volunteer Wardens	April	62	0	32	336	70	56	108	169	162	23	152	May	0	0	18	291	28	108	180	169	40	11	118	June	0	0	23	360	188	154	182	182	90	10	96	
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June	0	0	23	360	188	154	182	182	90	10	96																																								
2.9	Improve health and wellbeing through our open spaces through successful and effective community engagement	<ul style="list-style-type: none"> <li>• Health Walks delivered by LBWF</li> <li>• Walks promoted</li> <li>• Events</li> <li>• Promotion of recreation opportunities through communication channels</li> <li>• 4 Forest Bathing sessions took place during the period with a total of 20 participants, there are 7 Nordic Walking sessions a week with up to 10 people on each. 3 Community Wellbeing walks took place with a total of 30 participants.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> </ul>																																																

2	<b>Community Engagement</b>		
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
	Deliver well-managed spaces that are widely understood as destinations for improved health and wellbeing	<ul style="list-style-type: none"> <li>• Chingford Golf Course has welcomed 10,407 golfers to Chingford Golf Course in April, May &amp; June, down by 24 visitors compared to previous year, however Chingford Train Station was out of action for 3 weeks due to refurbishment work on the line which had a negative impact on the golf course.</li> <li>• The golf course was asked to host one of four Quarter Finals for the Leslie Wood Competition by The Essex Golf Union which is made up of 57 courses across Essex.</li> </ul>	<ul style="list-style-type: none"> <li>• Access and Recreation</li> </ul>
	Provide a diverse mix of opportunities for enrichment at our open spaces	<ul style="list-style-type: none"> <li>• Our renewed Epping Forest events programme will be rolled out in Summer 2024 and will continue to develop moving forward to look for a range of engaging of ways for visitors to experience enrichment when visiting Epping Forest.</li> <li>• Our communication channels (website, social media, monthly newsletter and media outputs) will continue to promote various ways visitors and the local community can enrich their lives through Epping Forest.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> </ul>
	Create spaces where formative experiences occur	<ul style="list-style-type: none"> <li>• We encourage young people and new visitors to explore and enjoy Epping Forest via our various communications channels with targeted messaging to engage new people to connect with the ancient woodland and develop advocacy for protecting and conserving this open space.</li> <li>• Various education outreach provisions take place, including via our own CoL learning team, our partnership with the Field Studies Council at our Epping Forest education centre in High Beach and with The Hive (formerly Suntrap).</li> <li>• Various volunteering partners also provide formative experiences within the local communities to encourage people to become advocates for Epping Forest.</li> <li>• Furthermore, our events programme is being re-established to engage with a wide-reaching cross-section of the local community. We're particularly proud to be planning a series of youth volunteering opportunities in Summer 2024 with a view to continue these throughout the year.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> <li>• Learning and Heritage</li> </ul>

2	Community Engagement		
	Action/Objective	Progress update (Quarter One 2024-25)	Also contributes to:
		<ul style="list-style-type: none"> <li>We are also currently busy working on plans to introduce a new, weekly Epping Forest pre-school programme from the Epping Forest Visitor Centre at Chingford, called 'Little Saplings' which will build early-years engagement with the Forest for local children and their families, which we hope will feed into our youth volunteer programme.</li> </ul>	
	<p>Ensure easy access to information about the Corporation, its open spaces, and our management practices</p>	<ul style="list-style-type: none"> <li>Epping Forest communications continues to be engaging, wide reaching and up to date as we output Epping Forest messages through a wide-range of channels to keep visitors and the local community informed about the City of London Corporation's role in owning and managing Epping Forest and how we manage the ancient woodland the surrounding Buffer Lands.</li> <li>This channels used for this are the website, social media profiles on X, Facebook and Instagram, our free, digital monthly newsletter, Forest Focus, on signage and posters and with media releases and statements as appropriate.</li> </ul>	<ul style="list-style-type: none"> <li>Community Engagement</li> <li>Access and Recreation</li> <li>Learning and Heritage</li> </ul>
	<p>Catalyse improved behaviours in our spaces where needed</p>	<ul style="list-style-type: none"> <li>We have Codes of Conduct available and promoted for Epping Forest. These are distributed as posters and are promoted on our website, via social media and in our monthly, digital newsletter, Forest Focus.</li> <li>We reference byelaws frequently via our communications channels and all Epping Forest signage references what can and can't be done in Epping Forest at various locations and throughout the year, i.e. no fungi picking for the late summer / autumn months etc.</li> </ul>	<ul style="list-style-type: none"> <li>Community Engagement</li> <li>Learning and Heritage</li> </ul>
	<p>Ensure greater understanding among members of the public of the Corporation's efforts to preserve and care for our spaces</p>	<ul style="list-style-type: none"> <li>Epping Forest's communications team continue to raise the profile of the City of London's efforts to conserve their open spaces.</li> <li>All signage, publications, digital messages and media statements reference the ownership and management of Epping Forest by the City of London Corporation. We also emphasise the Registered Charity status where appropriate to do so.</li> </ul>	<ul style="list-style-type: none"> <li>Community Engagement</li> <li>Learning and Heritage</li> </ul>

<b>2 Community Engagement</b>			
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
	Improve service delivery by the Corporation at its open spaces through information exchange	•	•

<b>3 Access and Recreation</b>			
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
3.1	Manage visitors to protect vulnerable areas	<ul style="list-style-type: none"> <li>• New and improved signage has been installed at the iron age hillforts at Loughton Camp and Ambresbury Bank. In addition, messaging about how to visit these sensitive heritage sites has been distributed via our range of communication channels.</li> <li>• The developing events programme aims to target events in established visitor hubs, where possible.</li> </ul>	<ul style="list-style-type: none"> <li>• .</li> <li>• .</li> <li>• .</li> </ul>
3.2	Plan for increased visitor numbers and improve durability of honeypot locations		•
	Reduced visitor impact on priority habitats and other important sites through sustainable visitor and mitigation strategies being in place and implemented.		•



3	<b>Access and Recreation</b>		
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
	Provide clearly branded and accessible on- site wayfinding, interpretation and information	<ul style="list-style-type: none"> <li>• Our excellent and exemplary Epping Forest signage is within the established branding guidelines and provides a high standard of accessible information to help visitors to navigate and find out more about Epping Forest. We have this signage available at a wide range of locations.</li> <li>• The newest Waymarked Trail can be found at Warlies on our Buffer Lands.</li> <li>• Discussions are well underway with local Councillors at Chingford to install new funded signage to welcome visitors to the Forest from Chingford Station.</li> <li>• New child-friendly signage has been designed for the Wanstead Park Play Area.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> <li>• Learning and Heritage</li> </ul>
	Provide easily accessible, clear and exemplary pre visit information through digital platforms	<ul style="list-style-type: none"> <li>• The City of London Corporation Epping Forest website prioritises accessibility to ensure that the information presented is clear and inclusive. The website is updated regularly to ensure that information is current and engaging. Work is also underway to commence development of a new Epping Forest website.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> <li>• Learning and Heritage</li> </ul>
	Provide on site infrastructure and welcome facilities to create exemplary world class sites that are renowned for the highest quality visitor experience	<ul style="list-style-type: none"> <li>• The role of the Epping Forest Visitor Centre at Chingford, along with the programmed range of activities available there, is developing to encourage more engagement across a broader range of the local community.</li> <li>• Plans for visitor engagement at The Temple in Wanstead Park are being reviewed with the aim of providing an improved visitor experience at this location.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> <li>• Learning and Heritage</li> </ul>
	Make improvements to both informal and formal recreational facilities	<ul style="list-style-type: none"> <li>• The Wanstead Park Play area has been improved to provide excellent informal natural play facilities for local families in the Wanstead area.</li> <li>• The events programme delivered at Epping Forest is being developed to improve event and activity outreach within the local communities.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> </ul>
	Understand gaps in visitor profile		

3	<b>Access and Recreation</b>		
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
	Work with partners to develop outreach to ensure wider audiences or are aware of and able to access sites	<ul style="list-style-type: none"> <li>• Walks led by EFHT supported _ Black Girls Hike, Muslim Hikers on the 27 April with around 200 participants, and Home Girls Unite on the 2 June with around 50 participants</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> <li>• Learning and Heritage</li> </ul>
	Ensure that sites have least restrictive access		
	Work towards excellence for physical access		<ul style="list-style-type: none"> <li>•</li> </ul>
	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	<ul style="list-style-type: none"> <li>• Epping Forest has an excellent range of communication channels which have been established and grown to date. These channels are constantly used to provide balanced and targeted messaging to deliver education about Epping Forest's cultural relevance, heritage importance and biodiversity / conservation management.</li> <li>• The Epping Forest Visitor Centres at Chingford, The Temple and at High Beach (ran on behalf of the City of London Corporation by partners the Epping Forest Heritage Trust) deliver important and engagement messaging about conservation, heritage and culture with the aim of encouraging visitors to find out more about the open space and how they can visit appropriately to help us conserve Epping Forest.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> <li>• Learning and Heritage</li> </ul>
	Respectful use of facilities and sites will be encouraged through engagement and instruction	<ul style="list-style-type: none"> <li>• Fly tip reports have seen an increase of 50% compared to the preceding three years which had seen a reduction year on year of approximately 10%. This increase is in line with both national and local trends (indicated by DEFRA data). The enforcement team seek to tackle this increase with prevention activity focusing on data driven hotspots, continuing education and media activity to raise awareness and improved joint working with stakeholders, particularly Epping Forest District Council. Of note, Essex</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Nature Conservation and Resilience.</li> </ul>

3	<b>Access and Recreation</b>		
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
		<p>police have agreed to place suspect vehicles reports onto the ANPR system.</p> <ul style="list-style-type: none"> <li>• Epping Forest Enforcement Officers have investigated a total of 37 new matters and continue to progress to a positive outcome 2 on-going ASB issues between 1 April and 30 June 2024, comprising the following types –               <ul style="list-style-type: none"> <li>○ Fly tips – 32,</li> <li>○ Byelaw breaches – 3</li> <li>○ Anti-social behaviour (matters relate to the use of Quad / motorcycle &amp; drug / alcohol / waste abuse) – 2</li> <li>○ Dog related incidents – 1</li> </ul> </li> <li>• Regular and targeted messages are distributed via our Epping Forest communication channels to encourage respectful and appropriate visits to the ancient woodland.</li> <li>• Signage gives clear information on the Epping Forest byelaws and various codes of conduct to ensure that visitor understand how they can visit Epping Forest respectfully.</li> </ul>	
	<p>Key messages are delivered through layered and targeted campaigns</p>	<ul style="list-style-type: none"> <li>• The Epping Forest Communications and Campaigns Planners are constantly kept up to date and the visitor engagement team deliver multiple and various campaigns.</li> <li>• For instance, In April, the campaign to encourage responsible visits to the bluebells at Chalet Wood in Wanstead Park was executed successfully. The signage to encourage controlled visitor access at the site, with the least impact on the natural aspect, was deemed to be a great success, and this was fully supported by our social media and website messaging, as well as a media release. A further example is demonstrated with the skylark protection campaign. Throughout bird nesting season the ongoing campaign to encourage visitors to respect the temporary signage at Wanstead Flats to help us conserve the vulnerable skylark population there was very successful and well-received by our volunteering partners, the Wren Wildlife and Conservation Group and the local Wanstead Flats community. A successful media release attracted pan-London engagement.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> </ul>

4 Learning and Heritage			
	Action/Objective	Progress update (Quarter One 2024-25)	Also contributes to:
4.1	"Engage participants in activities which increase feelings of wellbeing."	<ul style="list-style-type: none"> <li>Whilst the new visitor engagement team is being established we have been busy planning the development of the Epping Forest events programme to begin in summer 2024 (update to follow in next reporting period).</li> <li>We promote Epping Forest as an incredibly valuable source of self-led wellbeing activities through relaxation in a tranquil and natural space or through enjoying one of the various recreation opportunities available such as walking, running, cycling, boating, golf, football, cricket and horse-riding and our communication channels provide information to visitors to access and enjoy these opportunities on an ongoing basis.</li> <li>The education provision across Epping Forest (via our City of London learning team, the Field Studies Council provision at our education centre in High Beach and at The Hive) encourages a wide-range of young people to benefit from improved wellbeing through accessing Epping Forest.</li> </ul>	<ul style="list-style-type: none"> <li>Wellbeing</li> <li>Community Engagement</li> <li>Access and Recreation</li> </ul>
4.2	Provide opportunities for adult volunteering as a means to increase wellbeing.	<ul style="list-style-type: none"> <li>120 volunteer activities were run over the period involving 848 volunteers. This resulted in 3877 hours of volunteer support in the period.</li> <li>Monthly Volunteer Information Sessions now held at the Epping Forest Visitor Centre at Chingford to promote volunteering.</li> <li>Volunteer Guide for Epping Forest revised and promoted.</li> </ul>	<ul style="list-style-type: none"> <li>Community Engagement</li> </ul>
4.3	Provide bespoke learning sessions for children and young people with additional needs.	<ul style="list-style-type: none"> <li>Education at Field Studies Centre. In partnership with The City of London, Field Studies Council engaged with 92 different schools and over 4,970 students at the Epping Forest Field Centre between April and June 2024.</li> <li>School Programme summary statistics for curriculum geography and science: <ul style="list-style-type: none"> <li>Over 770 primary school and early years students</li> <li>Over 3,610 secondary school students</li> <li>Over 590 A-level students</li> </ul> </li> <li>Epping Forest Field Centre hosted Field Studies Council Biodiversity tutors delivering wildflower and habitat survey workshops to two groups of adult learners in May and June.</li> <li>Over 55 parents and children attended our Eco Adventure family events to enjoy nature-based outdoor games and activities in the school holidays.</li> </ul>	<ul style="list-style-type: none"> <li>Community Engagement</li> <li>Learning and Heritage</li> </ul>

		<ul style="list-style-type: none"> <li>• The Field Centre also welcomed approximately 200 participants of the Muslim Hikers event, organised by the Epping Forest Heritage Trust. Walkers were able to use the facilities and learn about the Field Studies Council’s environmental education programmes and its partnership with The City of London as part of their day.</li> <li>• The Field Centre indoor and outdoor learning space was hired by Froglife for Great Crested Newt survey training and by London School of Hygiene &amp; Tropical Medicine for an MSc fieldtrip.</li> <li>• Between April and June 2024, the Field Centre delivered over 6,000 customer days equating to over 32,300 learner hours in total across all programmes.</li> <li>• NE Learning Team bespoke programme for children and young people with additional needs is currently focused at West Ham Park.</li> <li>• Education at The Hive delivered by LBWF (e-mail from YW to JE about obtaining this info)</li> <li>• CSS Forest 2 grant being finalised with Rural Payments Agency - to address SSSI condition over next 10 years. With Forest 1 CSS this amounts to ~£4.3M. It will include the provision of funding to allow the Field Studies Council to run more engagement sessions to tell young people about conservation grazing.</li> </ul>	
4.4	Provide opportunities for apprenticeships and traineeships leading to skills and career development.		•
4.5	Engage participants in our learning, heritage and cultural activities which provide opportunities to explore, enjoy and feel safe in our spaces.	<ul style="list-style-type: none"> <li>• Exhibitions at the Epping Forest Visitor Centre at Chingford:             <ul style="list-style-type: none"> <li>○ Longhorn cattle of Epping Forest, 19 Mar 2024 - 15 Sept 2024</li> <li>○ Exhibition - Brimble walks in Epping Forest, in partnership with Chingford Historical Society, April 2024 – ongoing (and to include with photographic restoration exhibition in Spring 2025)</li> <li>○ Art exhibition – Interpreting the Forest, 13 May – 7 July 2024</li> </ul> </li> <li>• NE Learning Team facilitate activities at the Tudor Hunting Lodge.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> </ul>

4.6	Provide activities which enable participants to build confidence to explore green spaces.	<ul style="list-style-type: none"> <li>• Open Air Theatre events (welcome people into Wanstead Park, encourage them to explore further).</li> <li>• Exhibitions at Epping Forest Visitor Centre encourage people to visit and find out more to explore the wider Forest.</li> <li>• NE Learning Team school programme and bespoke programmes for young asylum seekers and pupil referral units.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> </ul>
4.7	Develop strategic partnerships with organisations that help to deliver our culture, heritage and learning offer.	<ul style="list-style-type: none"> <li>• Chingford Historical Society – Brimble Exhibition in place at the Epping Forest Visitor Centre. To be followed-up with Brimble restored photographic exhibition in late 2024 / early 2025 (dates TBC).</li> <li>• London Borough of Waltham Forest – Make it Happen Follow the Forest, 30 planned for 30 August and 7 September (details still TBC)</li> <li>• NE Learning partnership with City of London Virtual Schools to enable participation from young asylum seekers</li> <li>• NE Learning partnership with Hackney Council to encourage more Hackney schools to engage with the learning programme</li> <li>• Met with West Essex Archaeology Group for partnership working on the Lidar interpretation project (see below)</li> <li>• Led by EF Grazing and Landscape Manager, we hosted Bird Life Cyprus and Essex Wildlife Trust, presented to them on Nofence / virtual fencing and conservation grazing and a short tour to see cattle grazing and visit to review the training fields and cattle handling systems in place.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> </ul>
4.8	Conserve and enhance our heritage assets in accordance with statutory requirements, sector guidance and best practice.	<ul style="list-style-type: none"> <li>• Agree partnership working with Historic England on interpretation of the Lidar data, in conjunction with local archaeology group to better understand our non-built heritage assets</li> </ul>	<ul style="list-style-type: none"> <li>• Learning and Heritage</li> </ul>

<b>5 Income Generation</b>			
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
5.1	Licences and Car Park	<ul style="list-style-type: none"> <li>Income from utilities of £194,882 – for works continuing throughout the year.</li> <li>Car parking income raised £119,000 short stay, £17,000 permits and £3,000 penalties – totalling £139,500 for the quarter. This is a marginal £3,000 increase on the same quarter for last year</li> </ul>	<ul style="list-style-type: none"> <li>Access and Recreation</li> </ul>
	Filming	<ul style="list-style-type: none"> <li>Filming raised income for quarter one spilling into quarter two of £147,400 net.</li> </ul>	

<b>6 People Management</b>			
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
6.1	Recruitment	<ul style="list-style-type: none"> <li>Interviews were completed in May for the Conservation Manager, but candidates weren't successful. The post will be readvertised August with interviews proposed in September.</li> <li>In April, new starters to the Conservation and Land Management Team included Head of Conservation, Wildlife Management Officer, Arborist Manager, Senior Grassland Conservation Officer, Sports Admin and Premises Assistant</li> <li>Our new Volunteering and Engagement Officer joined us in May and has made a great start in this exciting new post.</li> </ul>	

**Appendix 1**

		<ul style="list-style-type: none"><li>• We are currently revising the Visitor Centre rota and will soon begin recruitment to bring on board exciting new positions to support development of activity and engagement at our Epping Forest Visitor Centres.</li><li>• We are currently recruiting for our new Digital Content Officer.</li></ul>	



<b>Committee(s)</b>	<b>Dated:</b>
Epping Forest & Commons Committee	19/09/2024
<b>Subject:</b> Draft Epping Forest Trustee’s Annual Report and Financial Statements for the Year Ended 31 March 2024	<b>Public</b>
<b>Which outcomes in the City Corporation’s Corporate Plan does this proposal aim to impact directly?</b>	n/a
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>N</b>
<b>If so, how much?</b>	n/a
<b>What is the source of Funding?</b>	n/a
<b>Has this Funding Source been agreed with the Chamberlain’s Department?</b>	n/a
<b>Report of:</b> The Chamberlain Executive Director Environment	<b>For Information</b>
<b>Report author:</b> Clem Harcourt, Chamberlain’s Department	

### Summary

A draft version of the Trustee’s Annual Report and Financial Statements for the year ended 31 March 2024 for Epping Forest (charity registration number 232990) are presented for information in the format required by the Charity Commission.

### Recommendation(s)

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

### Main Report

1. A draft copy of the Trustee’s Annual Report and Financial Statements for the Epping Forest charity are presented for information to your Committee. This provides an opportunity for Members to review and comment on the latest draft of the Annual Report and Financial Statements before the document is filed with the Charity Commission ahead of the regulatory deadline of 31 January 2025.
2. Members should note that the Annual Report and Financial Statements is currently in draft format and has not yet been signed by either the Trustee or the charity’s external auditors, Crowe U.K. LLP and is therefore subject to change. It should also be noted that the draft Annual Report and Financial Statements is also being reviewed by the Comptroller and City Solicitor and other stakeholders and so further changes may be required to the document. A final version of the Annual Report and Financial Statements will be made available to Members once this has been filed with the Charity Commission.
3. Members may also wish to note that the Trustee’s Annual Report and Financial Statements for 2023/24 is subject to approval by Finance Committee on behalf

of the Trustee in line with the arrangements in place for other charities in which the City is trustee.

4. The information contained within the draft Annual Report and Financial Statements has already been presented to your Committee via the outturn report on 18 July 2024.

### **Appendices**

- Appendix 1 – Draft Epping Forest 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](mailto:clem.harcourt@cityoflondon.gov.uk)

Epping Forest

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

Charity registration number 232990

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## ORIGINS OF THE CHARITY

As one of the earliest publicly accessible wild landscapes in England, Epping Forest predates the UK's National Parks by nearly 80 years and shares a common bond in seeking to preserve the wildness of a treasured landscape whilst guaranteeing widespread public access.

Purchased by the City of London Corporation under founding legislation, The Epping Forest Act 1878, and as the custodian of the Forest, the City and the Forest's Conservators have continued to conserve it for the public to enjoy.

Promoting and enabling public access to the Forest remains our guiding principle and we strive to exceed visitors' expectations by providing a safe and welcoming environment, rich in wildlife, which offers activity and excitement, and peace and tranquillity in equal measure. We welcome over 10 million people to the Forest every year, and we want all visitors to continue to value their Forest, and to benefit from all that the Forest has to offer.

# TRUSTEE'S ANNUAL REPORT

## STRUCTURE AND GOVERNANCE

The governing documents are the Epping Forest Acts 1878 and 1880 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 Epping Forest. 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. For Epping Forest, Elected Aldermen and Members of the City of London Corporation are appointed to the Epping Forest and Commons Committee, together with four Verderers - locally elected by Epping Forest Commoners in elections held every seven years - governing Epping Forest for the Court of Common Council of the City of London Corporation.

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.
- **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.
- **Investment Committee** – responsible for the strategic oversight and monitoring of the performance of the charity's investments which are managed by three separate sub-committees, namely the Financial Investment Board, the Property Investment Board and the Social Investment Board.
- **Corporate Services Committee** – responsible for personnel and establishment matters, including negotiations with the recognised trade unions.
- **Epping Forest & Commons Committee** – responsible for the activities undertaken at Epping Forest, approving budget allocations for the forthcoming year and acting as Trustee of the charity.
- **Epping Forest Consultative Committee** – considers and discusses areas of concern or debate at Epping Forest with representative user groups across the Forest – particularly those due to be raised at Epping Forest and Commons Committee.

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 was undertaken to ensure that the charity is effective in fulfilling its objectives, and further more detailed work is due to be completed by December 2024 as part of a review of the City of London Corporation's Natural Environment charities. 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 35.

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 Corporation's agreed corporate governance framework as noted above, backed up by its standards regime.

## **INDUCTION AND TRAINING OF MEMBERS**

The City Corporation makes available to its Members, 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. 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 the preservation of Epping Forest in perpetuity, as an open space for the recreation and enjoyment of the public. The open space consists of the lands known as Epping Forest including Wanstead Park and Highams Park. Various buffer lands have been acquired by the City Corporation around the edges of Epping Forest.

### **Investment Policy**

The charity's investments are held in units of the City of London Charities Pool (registered charity number: 1021138). The investment policy is to provide a real increase in annual income in the long term whilst preserving the value of the capital base. The annual report and financial statements of the Charities Pool (which include an analysis of investment performance against objectives set) are available from the Chamberlain of London, at the email address stated on page 35.

### **Volunteers**

Epping Forest welcomes volunteers both directly and through partner organisation in all aspects of Forest management from conservation, to front of house and Rangers.

### **Remuneration Policy**

The charities senior 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 8 to the financial statements.

The charity 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'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.

Our 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 Epping Forest charity does not undertake widespread fundraising from the general public, any such amounts receivable is 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 Epping Forest webpage, inviting and enabling the public to make online donations to either the Epping Forest Common Toad Conservation Project or the Epping Forest New Sculptures and Trail campaign.

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 Epping Forest’s aims and objectives and in planning future activities. The purpose of the charity is the preservation of Epping Forest in perpetuity by the City of London Corporation as the Conservators of Epping Forest, as an Open Space for the recreation and enjoyment of the public.

This charity is operated as part of the City of London Corporation’s City’s Estate. The City of London Corporation is committed to fund the ongoing net operational costs of the charity in accordance with the purpose which is the preservation of Epping Forest in perpetuity by the City of London Corporation as the Conservators of Epping Forest, as an Open Space for the recreation and enjoyment of the public.

Consequently, the Trustee considers that Epping Forest 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 35.

## ACHIEVEMENTS AND PERFORMANCE

**Epping Forest's 2023/24 aims together with their outcomes were:**

**Corporate Restructure** – This process was concluded in May 2023 with the implementation of a new staffing structure for the charity. Assimilation and redeployment processes were concluded, and recruitment continues.

**Charity Review** – Scoping phase of a review of the governance and operations of the Natural Environment charities of which the City of London Corporation is Trustee (including Epping Forest charity) took place in 2023/24, with initial recommendations implemented where applicable and areas for further work identified.

**Byelaws** – Continuation of the existing project to review and update Epping Forest byelaws where necessary or desirable has been progressed but stalled pending the outcome of the charity review.

**Lodges and Property** – The programme of refurbishment of properties suited to their planned use, including various letting options, continued.

**Visitor Management Plan** – Replaced by the introduction of a suite of Natural Environment strategies and the detail of the proposed visitor management plan will now be captured in a new business plan for the charity.

**Countryside Steward Scheme (CSS)** – The delivery of the existing grant programme of habitat management continued and a new application for a second CSS grant for the remaining areas of Epping Forest was submitted.

**Conservation Management Plan** – completed for The Temple.

**Sustainable Urban Drainage Scheme (SUDS)** – investigated for Wanstead Park but was not achievable. An alternative scheme for water management was scoped and funding allocated to this from partners Thames 21 and the City of London Climate Action Strategy.

**Great Gregories** – Funding achieved and project commencement for the construction of improved overwintering facilities.

**Carbon Reduction Strategy** – continued participation in the City of London Climate Action Strategy and completion of a carbon reduction plan for Epping Forest.

**Natural Capital Audit** – completed for the City of London Open Spaces including Epping Forest.

## PLANS FOR FUTURE PERIODS

### Key projects for 2024/25 include:

- Introduction of a new Strategic Access Monitoring and Mitigation Strategy (SAMMS) and recruitment of SAMMS Ambassadors.
- Relaunch of a bench sponsorship scheme.
- Launch of an ancient tree sponsorship scheme.
- Commission of an Epping Forest standalone website.
- Launch of a Lidar Interpretation and Engagement Project.
- Launch of volunteer recruitment campaign.
- Completion of Great Gregories overwintering facilities project.
- Award of Countryside Stewardship Forest 2 grant for habitat improvements and commence implementation.
- Commencement of Paths Repair Project including completion of 'Rangers Ride' path between Butlers Retreat and Connaught Water.
- Completion of 'Lost Spur' project at Wanstead Park to clear the lost spur on Henronry Pond and creation of two new reed beds.
- Completion of Wanstead Park play area phase two which will create an accessible path, install picnic benches and a new all ability swing.
- Review of major incident plans.
- Completion of the Grotto restoration and maintenance plan.
- Introduction of a new Wanstead Park Programme board to oversee Wanstead Park projects.
- Continuation of lodge renovations, including completion of Jubilee Retreat flats.
- Publication of a new five-year management plan for Epping Forest.

# FINANCIAL REVIEW

## Overview of Financial Performance

### Income

In 2023/24, the charity's total income for the year was £9,028,275 an overall increase of £840,172 against the previous year (£8,188,103). The principal source of income was from City of London Corporation's City's Estate fund with an increase in the contribution from the City of London explaining the overall increase in income compared with 2022/23 (see below).

Income from Charitable Activities totalled £1,897,022 (2022/23: £2,480,124), including £1,259,752 from charges for use of facilities and licences (2022/23: £1,845,995), £489,376 from rents (2022/23: £488,724) and £147,894 from sales of goods, products and materials (2022/23: £145,405). The decrease in income from Charitable Activities compared with 2022/23 can largely be explained by the proceeds of a one-off insurance claim being received in 2022/23 and reduced income being received from storage fees compared with the previous year.

In total, income from grants and contributions of £519,709 was received in the year, towards programmes administered by the charity (2022/23: £778,947). This income consisted of the following:

- A restricted government grant of £179,300 was received in the year 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 (2022/23: £207,654).
- Contributions were received from a local authority totalling £151,376 in relation to the Strategic Access Management and Monitoring Strategy (SAMMS) in order to help mitigate the impact of future developments around Epping Forest (2022/23: £0).
- Income of £99,000 (2022/23: £427,652) was received in relation to a deed of grant easement for Monkams Cottage, Aimes Green, Waltham Abbey. The proceeds were credited to the Epping Forest Capital Fund, a designated reserve of the charity, which can be used for the acquisition of Forest land or capital projects in the Forest.
- Grant income from other sources of £90,033 were received from a range of bodies including from the Rural Payments Agency, the Museum of London Docklands and The Worshipful Company of Cordwainers (2022/23: £143,641).

Donations were amounts received from the public including through donation boxes at the Temple and at the View as well as via the Epping Forest webpage. Unrestricted donations amounted to £2,320 in 2023/24 (2022/23: £39,178). In total, £150 in restricted donations income was also received during the year (2022/23: £60) via the website. Donations can be made on the Epping Forest webpage, to either the Epping Forest Common Toad Conservation Project or the Epping Forest New Sculptures and Trail campaign.

Investment income totalling £36,378 (2022/23: £11,212) was received during the year. This consisted of distributions from the Charities Pool and interest receivable on cash balances held on behalf of the charity.

An amount of £6,572,696 (2022/23: £4,878,582) was received from the City of London Corporation's City's Estate as a contribution towards the running costs of the charity. The increase compared with the previous year can be explained by an increase in the level of capital expenditure being funded through City's Estate as well as additional expenditure being incurred by the charity compared with 2022/23 (see below), which resulted in the increase in the contribution provided by City's Estate.

### **Expenditure**

Total expenditure for the year relating to charitable activities expenditure was £8,352,871 (2022/23: £7,601,136). The increase in expenditure can be explained by additional energy costs being incurred as a result of inflationary price rises in addition to extra grounds maintenance costs and an increase in the level of costs recharged from support service departments.

### **Funds held**

The charity's total funds held increased by £675,793 to £7,561,132 as at 31 March 2024 (2022/23: £6,885,339).

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 £6,517,241 (2022/23: £6,627,298).

In addition, unrestricted general funds amounted to £549,782 as at 31 March 2024 (2022/23: £6,109). In the year, the Trustee agreed to 'undesignate' £543,284 in funds previously held as designated reserves.

Restricted funds of £494,109 (2022/23: £251,932) were held at year-end. These relate to £341,798 in relation to the Countryside Stewardship Scheme, £151,376 in unspent SAMMS contributions and Campaign Donations of £935. Donations can be made on the Epping Forest webpage, to either the Epping Forest Common Toad Conservation Project or the Epping Forest New Sculptures and Trail campaign. Plans are being put in place for utilising these funds.

Details of all funds held, including their purposes, is set out within note 16 to the financial statements.

### **Investments performance**

Over the course of 2023/24, the Charities Pool investment strategy delivered an absolute return (gross of fees) of +14.18% which was above the FTSE All Share Index benchmark return of +8.43% (2022/23: the investment strategy gained +2.22% versus +2.92% from the benchmark). Over the longer term three and five year horizon, the Charities Pool continues to outperform the FTSE All Share Index as shown in the table below. The Charities Pool invests in the Artemis Income (Exclusions) Fund, which is an unconstrained, multi-cap strategy that aims to generate a rising income stream combined with long-term capital growth. The Fund invests in UK equities and can also hold international equities and bonds. Shares in companies that derive more than 20% of their revenues from tobacco, gambling, weapons and fossil fuels are excluded.

	2023/24		2022/23	
	3 year	5 year	3 year	5 year
Fund	+9.03%	+7.62%	+14.06%	+5.64%
FTSE All Share	+8.05%	+5.44%	+13.81%	+5.04%
Fund outperformance	+0.98%	+2.18%	+0.26%	+0.61%

## Reserves

The charity is wholly supported by the City of London Corporation which has committed to maintain and preserve Epping Forest 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, a reserves policy is considered by the Trustee to be inappropriate. Free reserves of £549,782 were held as at 31 March 2024 (2022/23: £6,109) relating to surplus unrestricted donation income held in reserve as well as amounts previously held as designated funds which the Trustee agreed during 2023/24 to 'undesignate' until a purpose to utilise these funds has been identified.

The Trustee does not consider there to be any material uncertainty around going concern and further detail regarding this is set out on page 20.

The Trustee is monitoring the situation and will continue with its purpose to preserve of Epping Forest in perpetuity by the City of London Corporation as the Conservators of Epping Forest, as an Open Space for recreation and enjoyment of the public.

## 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
<b>Decline in condition of buildings and structural assets</b>	Officers work with colleagues in the City Surveyor's Department Schedule to carry out inspections, identify maintenance needs and source funding for necessary works. Plans and actions are taken to maintain the condition of the scheduled ancient monuments (SAMS).
<b>Tree failure</b>	Regular inspections of trees are undertaken according to Forest-wide risk zones. Issues with specific dangerous trees are addressed as a matter of urgency. A Severe Weather Protocol is implemented in the event of severe storms/high winds.
<b>Failure of raised reservoirs</b>	Weekly inspection of reservoirs / dams. Statutory inspection visits by engineer every six months. A project is underway to progress works on Wanstead Park Reservoirs.

Risk	Actions to manage risks
	Undertake surveys and investigate funding options for works on ponds.
<b>Deterioration of Wanstead Park Reservoirs</b>	Supervising Panel Engineer is kept up to date with the projects progress during 6 monthly inspections. A gateway 5 report will be prepared to request funding and permission to progress works on site.
<b>Negative impacts from pests and diseases</b>	Develop a Natural Environment Divisional approach to INNS, pests and pathogens. Actions in response to notifications of a nearby Bovine Tuberculosis breakdown (loss of OFT status). HABs monitoring and awareness raising.
<b>Loss of forest and buffer land and/or concession of prescriptive rights</b>	Audits of all forest compartments are underway. Officers work with colleagues in the City Surveyor's and Comptroller and City Solicitor's Departments to consider whether legal action is required to settle disputes.
<b>Impacts of anti-social behaviour on staff and site</b>	Implementation and monitoring of PSPOs and other dog control measures on sites. Officers work in partnership with a range of Police and Anti-Social Behaviour managers to manage this risk. Activity based codes of conduct or guidelines for cycling, dog walking, fishing and horse riding have been developed. Take appropriate action to address cases of anti-social irresponsible and unsafe public behaviour. Develop an Enforcement Policy to deal with public behaviour which contravenes the Epping Forest byelaws.
<b>Risk for health and safety</b>	Staff roles are linked to essential and desirable training needs which are under continual and annual review. The Health and Safety Manager is actively engaged in assisting sites to identify and manage their health and safety risks. Departmental and divisional health and safety groups ensure issues are discussed, knowledge shared, and advice and support provided. Health and Safety checks undertaken annually for all refreshments and food outlets under licence in the forest, excluding ice cream vans. Provide support to staff experiencing physical and mental stress due to work.
<b>Negative impacts of development and encroachment</b>	Continue to monitor and comment on the Epping Forest District Council, London Borough of Waltham Forest and other surrounding local plans. The Forest Transport Strategy has been drafted and relevant authorities will be consulted.
<b>Recruitment of Suitable staff and workforce planning</b>	Identify key roles where officers are nearing retirement or expressing development needs or desire to leave CoL or the Department. Review this data annually via PDR's and one to ones.

Risk	Actions to manage risks
	<p>Succession plan drawn up by Management Team and agreed by the Assistant Director. HR support for key roles.</p> <p>Increase documentation of memory-based knowledge. Ensure that information needed for emergency situations and out of hours is written down forming part of a pack. Move collected data onto the GIS system.</p> <p>Ability to recruit overlapping positions to allow transfer of knowledge. Budgetary consideration and proactive support from HR.</p>
<b>Budget Pressures</b>	<p>Working to deficit budget reduction targets by increasing income generation.</p> <p>Seek opportunities for income generation e.g. from car parking charges, lodge rentals and commercial wayleaves.</p>
<b>Declining Site of Special Scientific Interest (SSSI)/Special Area of Conservation (SAC) Condition</b>	<p>Countryside Stewardship (CSS) Agreement (Forest 1) for part of the SSSI for 2020-2029 is being delivered. Applications for further Countryside Stewardship grants are likely to be submitted in 2023 and 2024. Natural England officers will be reviewing the remaining SSSI compartments for reassessment.</p>
<b>Adverse impacts of extreme weather and climate change</b>	<p>Site-specific wildfire response plans have been signed off by the respective Fire and Rescue Services. Site inspections by fire officers have been completed at the London sites.</p> <p>All fire access zones are cut twice per year. Drought limits grass growth but growth recommences quickly when wetter conditions develop.</p>
<b>Wanstead Park Heritage at Risk Register</b>	<p>Meetings with Historic England and the Wanstead Park Liaison Group. Funding is being worked on through the Wanstead Park Project Board; a Gateway 5 report for works to the dam was approved in January 2023 for £1.15m. Because of project inflation costs, further funding has now been agreed and the consultants will be engaged in 2024.</p> <p>The principal challenge is that project match funding does not qualify under City capital prioritisation rules.</p>
<b>Major Incident resulting in prolonged 'Access Denial'</b>	<p>The Emergency Action Plan was tested successfully during the pandemic using JESIP (Joint Emergency Services Interoperability Principles) and has been implemented and supported by additional measures.</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 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.

[this report has not yet been signed]

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

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

Guildhall, London

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# INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF EPPING FOREST

## Opinion

We have audited the financial statements of Epping Forest ('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'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 13 and 14, 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 determines 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 intends 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](http://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.

[This report has not yet been signed]

**Crowe U.K. LLP**

Statutory Auditor

55 Ludgate Hill, London, EC4M 7JW

XX/XX/XXXX

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 Total Funds £	2022/23 £
<b>Income from:</b>					
Voluntary activities	2	191,353	330,826	<b>522,179</b>	818,185
Charitable activities	3	1,897,022	-	<b>1,897,022</b>	2,480,124
Grant from City of London Corporation	4	6,572,696	-	<b>6,572,696</b>	4,878,582
Investments	5	36,378	-	<b>36,378</b>	11,212
<b>Total income</b>		<b>8,697,449</b>	<b>330,826</b>	<b>9,028,275</b>	8,188,103
<b>Expenditure on:</b>					
Charitable activities:					
Preservation of Epping Forest	6	8,264,222	88,649	<b>8,352,871</b>	7,601,136
<b>Total expenditure</b>		<b>8,264,222</b>	<b>88,649</b>	<b>8,352,871</b>	7,601,136
Net gains/(losses) on investments	11	389	-	<b>389</b>	(92)
<b>Net expenditure</b>		<b>433,616</b>	<b>242,177</b>	<b>675,793</b>	586,876
<b>Transfers between funds</b>				-	-
<b>Net movement in funds</b>		<b>433,616</b>	<b>242,177</b>	<b>675,793</b>	586,876
<b>Reconciliation of funds:</b>					
Total funds brought forward	16	6,633,407	251,932	<b>6,885,339</b>	6,298,463
<b>Total funds carried forward</b>	16	<b>7,067,023</b>	<b>494,109</b>	<b>7,561,132</b>	6,885,339

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 20 to 34 form part of these financial statements.

**BALANCE SHEET****AS AT 31 MARCH 2024**

	Notes	2024 Total £	2023 Total £
<b>Fixed assets:</b>			
Heritage assets	9	376,989	377,950
Tangible assets	10	5,006,440	4,619,544
Investments	11	4,355	3,966
<b>Total fixed assets</b>		<b>5,387,785</b>	5,001,460
<b>Current assets</b>			
Stock		28,593	31,293
Debtors	12	466,562	531,993
Cash at bank and in hand		2,510,566	2,026,358
<b>Total current assets</b>		<b>3,005,721</b>	2,589,644
<b>Creditors: Amounts falling due within one year</b>	13	<b>(769,361)</b>	(643,680)
<b>Net current assets/(liabilities)</b>		<b>2,236,360</b>	1,945,964
<b>Total assets less current liabilities</b>		<b>7,624,145</b>	6,947,424
<b>Creditors: Amounts falling due after more than one year</b>	14	<b>(63,014)</b>	(62,085)
<b>Total net assets</b>		<b>7,561,132</b>	6,885,339
<b>The funds of the charity:</b>			
Restricted income funds	16	494,109	251,932
Unrestricted income funds	16	7,067,023	6,633,407
<b>Total funds</b>		<b>7,561,132</b>	6,885,339

The notes on pages 20 to 34 form part of these financial statements.

Approved and signed on behalf of the Trustee.

[this has not yet been signed]

Caroline Al-Beyerty

Chamberlain of London and Chief Financial Officer

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# 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 charities, 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.

### (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. 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 current inflationary pressures on the financial position, including future income levels, 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 from these financial statements being signed. 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 recovery of debts.

**(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](http://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 services and use of facilities, contributions, grants (including government 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.

**(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. These costs are recharged, and 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.

**(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**

Epping Forest comprises 2,485 hectares (6,142 acres) of land stretching 12 miles from Manor Park in East London to just north of Epping in Essex, together with associated buildings. The object of the charity is the preservation of Epping Forest in perpetuity as an Open Space for the recreation and enjoyment of the public. Epping Forest is considered to be inalienable (i.e. 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 would be 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 adjusted accordingly if required.

##### **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
Operational buildings	30 to 50
Improvements and refurbishments to buildings	up to 30
Equipment	5 to 25
Infrastructure	up to 20
Heavy vehicles and plant	up to 10

#### **(j) Investments**

Investments are made in the City of London Charities Pool (charity number 1021138) which is an investment mechanism operating in a similar way to a unit trust. This enables the City of London Corporation to “pool” small charitable investments together and consequently obtain better returns than would be the case if investments were made individually.

Investments are valued at bid-price. Gains and losses for the year on investments held as fixed assets are included in the Statement of Financial Activities.

#### **(k) 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 operation.

#### **(l) 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.

#### **(m) 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 income funds** – these funds can be used in accordance with the charitable object 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.

**(n) Insurance**

The charity's 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	<b>Total 2023/24</b>	Unrestricted funds	Restricted funds	<b>Total 2022/23</b>
	£	£	£	£	£	£
Grants and contributions	189,033	330,676	<b>519,709</b>	523,293	255,654	778,947
Donations and legacies	2,320	150	<b>2,470</b>	39,178	60	39,238
<b>Total</b>	<b>191,353</b>	<b>330,826</b>	<b>522,179</b>	<b>562,471</b>	<b>255,714</b>	<b>818,185</b>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds <b>2023/24</b>	Unrestricted funds 2022/23
	£	£
Charges for use of facilities	<b>1,259,752</b>	1,845,995
Sales	<b>147,894</b>	145,405
Rental income	<b>489,376</b>	488,724
<b>Total</b>	<b>1,897,022</b>	<b>2,480,124</b>

**4. INCOME FROM THE CITY OF LONDON CORPORATION**

	Unrestricted funds <b>2023/24</b>	Unrestricted funds 2022/23
	£	£
Revenue and capital grants from City of London Corporation	<b>6,572,696</b>	4,878,582

## 5. INCOME FROM INVESTMENTS

	Unrestricted funds <b>2023/24</b> £	Unrestricted funds 2022/23 £
Interest	<b>36,378</b>	11,212

### Income for the year included:

**Grants and contributions** – being amounts received from organisations and grant bodies towards programmes operated by the charity including contributions from local authorities relating to Strategic Access Management and Monitoring Strategy monies (SAMMS).

**Donations** – being amounts received from the public through donation boxes at the Temple and at the View. A donations page has also been created on the Epping Forest webpage, inviting and enabling the public to make on-line donations to either the Epping Forest Common Toad Conservation Project or the Epping Forest New Sculptures and Trail campaign. Donations income also refers to income generated from sponsorship.

**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.

**Investment income** – being the amount received from the Charities Pool and interest receivable on cash balances held on behalf of the Trust.

**Charitable activities** – being amounts generated from the sales of leaflets, books, maps cards and other publications relating to Epping Forest; charges made to the public for the use of facilities, admissions and services and from rental income.

## 6. EXPENDITURE

### Expenditure on charitable activities

	Direct costs £	Support costs £	<b>Total 2023/24 £</b>	Direct costs £	Support costs £	Total 2022/23 £
Preservation of Epping Forest	<u>6,470,418</u>	<u>1,882,453</u>	<u><b>8,352,871</b></u>	<u>6,137,313</u>	<u>1,463,823</u>	<u>7,601,136</u>

### Charitable activity

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

## 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	204,973	-	<b>204,973</b>	175,703
Comptroller & City Solicitor	14,823	-	<b>14,823</b>	30,698
Town Clerk	-	187,937	<b>187,937</b>	151,410
City Surveyor	387,444	-	<b>387,444</b>	336,134
Natural Environment directorate	627,837	-	<b>627,837</b>	536,894
Other governance & support costs	77,541	6,930	<b>84,471</b>	88,824
Digital Services	374,968	-	<b>374,968</b>	144,160
Sub-total	1,687,586	194,867	<b>1,882,453</b>	1,463,823
Reallocation of governance costs	194,867	(194,867)	-	-
<b>Total support costs</b>	<b>1,882,453</b>	<b>-</b>	<b>1,882,453</b>	<b>1,463,823</b>

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 62 (2022/23: 67).

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

	<b>2023/24</b>	2022/23
	<b>£</b>	£
Salaries and wages	<b>2,398,648</b>	2,274,886
National Insurance costs	<b>233,227</b>	229,211
Employer's pension contributions	<b>439,225</b>	448,193
<b>Total emoluments of employees</b>	<b>3,071,100</b>	2,952,290

The number of directly charged employees whose emoluments (excluding employer's pension contribution and national insurance contribution) for the year were over £60,000 was 2.0 (2022/23: 1.0).

	<b>2023/24</b>	2022/23
£60,000 - £69,999	<b>1.0</b>	-
£70,000 - £79,999	-	1.0
£80,000 - £89,999	-	-
£90,000 - £99,999	-	-
£100,000 - £109,999	-	-
£110,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	-
£140,000 - £149,999	<b>1.0</b>	-
	<b>2.0</b>	1.0

### 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 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 £44,025 (2022/23: £87,357). No members received any remuneration for acting on behalf of the Trustee, with directly incurred expenses reimbursed, if claimed. No expenses were claimed in 2023/24 (2022/23: nil).

## 9. HERITAGE ASSETS

	2020 £	2021 £	2022 £	2023	2024
<b>Cost</b>					
At 1 April	388,382	388,382	388,382	388,382	388,382
<b>At 31 March</b>	<b>388,382</b>	<b>388,382</b>	<b>388,382</b>	<b>388,382</b>	<b>388,382</b>
<b>Depreciation</b>					
At 1 April	6,589	7,550	8,510	9,471	10,432
Charge for the year	961	960	961	961	961
<b>At 31 March</b>	<b>7,550</b>	<b>8,510</b>	<b>9,471</b>	<b>10,432</b>	<b>11,393</b>
<b>Net book value</b>					
<b>At 31 March</b>	<b>380,832</b>	<b>379,872</b>	<b>378,911</b>	<b>377,950</b>	<b>376,989</b>
At 31 March	381,793	380,832	379,872	378,911	377,950

Since 1878 the primary purpose of the charity has been the preservation of Epping Forest 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 Epping Forest are contained in the Epping Forest Conservation Management Plan. Records of heritage assets owned and maintained by Epping Forest can be obtained from the Director of Natural Environment at the principal address as stated on page 35.

## 10. TANGIBLE FIXED ASSETS

	Land and Buildings £	Infrastructure £	Vehicles and Plant £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2023	3,942,370	4,486,964	358,578	409,738	9,197,650
Additions	-	385,756	458,716	-	844,472
<b>At 31 March 2024</b>	<b>3,942,370</b>	<b>4,872,720</b>	<b>817,294</b>	<b>409,738</b>	<b>10,042,122</b>
<b>Depreciation</b>					
At 1 April 2023	2,059,338	1,976,349	183,567	358,852	4,578,106
Charge for the year	181,383	230,923	36,515	8,755	457,576
<b>At 31 March 2024</b>	<b>2,240,721</b>	<b>2,207,272</b>	<b>220,082</b>	<b>367,607</b>	<b>5,035,682</b>
<b>Net book value</b>					
<b>At 31 March 2024</b>	<b>1,701,649</b>	<b>2,665,448</b>	<b>597,212</b>	<b>42,131</b>	<b>5,006,440</b>
At 31 March 2023	1,883,032	2,510,615	175,011	50,886	4,619,544



## 11. FIXED ASSET INVESTMENTS

The investments are held in the City of London Corporation Charities Pool, a charity registered in the UK with the Charity Commission (charity number 1021138). The Charities Pool is a UK registered unit trust.

The value of investments held by the charity are as follows:

	<b>2024</b>	2023
	£	£
Market value 1 April	3,966	4,058
Gain/(loss) for the year	389	(92)
<b>Market value 31 March</b>	<b>4,355</b>	3,966
<b>Cost 31 March</b>	<b>438</b>	438
Units held in Charities Pool	<b>438</b>	438

The geographical spread of listed investments as at 31 March 2024 was as follows:

	Held		Total at 31	Held		Total at 31
	Held in the	outside the	March	Held in the	outside the	March 2023
	UK	UK	2024	UK	UK	
	£	£	£	£	£	£
Equities	3,665	477	<b>4,142</b>	3,218	540	3,758
Pooled Units	162	-	<b>162</b>	130	-	130
Cash held by Fund Manager	51	-	<b>51</b>	78	-	78
<b>Total</b>	<b>3,878</b>	<b>477</b>	<b>4,355</b>	<b>3,426</b>	<b>540</b>	<b>3,966</b>

## 12. DEBTORS – AMOUNTS DUE WITHIN ONE YEAR

	<b>2024</b>	2023
	£	£
Rental debtors	<b>35,842</b>	33,220
Prepayments and accrued income	<b>36,784</b>	34,924
Recoverable VAT	<b>151,354</b>	126,115
Other debtors	<b>242,582</b>	337,734
<b>Total</b>	<b>466,562</b>	531,993

## 13. CREDITORS – AMOUNTS DUE WITHIN ONE YEAR

	<b>2024</b>	2023
	£	£
Trade creditors	<b>206,595</b>	248,097
Accruals	<b>383,033</b>	263,142
Deferred income	<b>91,917</b>	76,037
Other creditors	<b>87,816</b>	56,404
<b>Total</b>	<b>769,361</b>	643,680

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

	2024	2023
	£	£
<b>Deferred income analysis within creditors:</b>		
Balance at 1 April	76,037	123,899
Amounts released to income	(76,037)	(123,899)
Amounts deferred in the year	91,917	76,037
Balance at 31 March	<b>91,917</b>	76,037

## 14. CREDITORS – AMOUNTS DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Sundry deposits	<u>63,014</u>	<u>62,085</u>

Sundry deposits relate to rent deposits held on behalf of tenants.

## 15. ANALYSIS OF NET ASSETS BY FUND

At 31 March 2024	Unrestricted Income Funds			Total at 31 March 2024	Total at 31 March 2023
	General Funds	Designated Funds	Restricted Funds		
	£	£	£	£	£
Heritage Assets	-	376,989	-	<b>376,989</b>	377,950
Tangible Assets	-	5,006,440	-	<b>5,006,440</b>	4,619,542
Investments	4,355	-	-	<b>4,355</b>	3,966
Current Assets	1,360,205	1,151,407	494,109	<b>3,005,721</b>	2,589,644
Current Liabilities	(751,764)	(17,597)	-	<b>(769,361)</b>	(643,680)
Non-Current Liabilities	(63,014)	-	-	<b>(63,014)</b>	(62,085)
<b>Total</b>	<b>549,782</b>	<b>6,517,241</b>	<b>494,109</b>	<b>7,561,132</b>	6,885,337

At 31 March 2023	Unrestricted Income Funds			Total at 31 March 2023	Total at 31 March 2022
	General Funds	Designated Funds	Restricted Funds		
	£	£	£	£	£
Heritage Assets	-	377,950	-	377,950	378,911
Tangible Assets	-	4,619,542	-	4,619,542	4,849,752
Investments	-	3,966	-	3,966	4,058
Current Assets	711,874	1,625,838	251,932	2,589,644	1,899,448
Current Liabilities	(643,680)	-	-	(643,680)	(769,946)
Non-Current Liabilities	(62,085)	-	-	(62,085)	(63,760)
<b>Total</b>	<b>6,109</b>	<b>6,627,296</b>	<b>251,932</b>	<b>6,885,337</b>	6,298,463

## 16. MOVEMENT IN FUNDS

At 31 March 2024	Total as at 1 April 2023 £	Income £	Expenditure £	Gains & (losses) £	Transfers £	Total as at 31 March 2024 £
<b>Restricted funds:</b>						
Campaign Donations	785	150	-	-	-	935
Countryside Stewardship Scheme	251,147	179,300	(88,649)	-	-	341,798
Strategic Access Management and Monitoring Strategy (SAMMS)	-	151,376	-	-	-	151,376
<b>Total restricted funds</b>	<b>251,932</b>	<b>330,826</b>	<b>(88,649)</b>	<b>-</b>	<b>-</b>	<b>494,109</b>
<b>Unrestricted funds:</b>						
General funds	6,109	7,719,222	(7,719,222)	389	543,284	549,782
<b>Designated funds:</b>						
Tangible fixed assets	4,619,544	841,916	(457,576)	-	-	5,003,884
Heritage assets	377,950	-	(961)	-	-	376,989
Capital Fund	795,162	99,000	(63,817)	-	-	830,345
Sports ground deposit	4,061	-	-	-	(4,061)	-
Golf course machinery fund	12,717	-	-	-	-	12,717
Knighton Wood maintenance	5,801	-	-	-	-	5,801
Branching Out project	42,423	-	-	-	(42,423)	-
Future green infrastructure fund	5,051	-	(1,140)	-	-	3,911
Cattle purchase fund	152,788	37,311	(21,506)	-	-	168,594
Wanstead Park/Flats future projects fund	100,000	-	-	-	-	100,000
South Lodge The Warren	496,800	-	-	-	(496,800)	-
Ancient Trees Maintenance	15,000	-	-	-	-	15,000
<b>Total designated funds</b>	<b>6,627,298</b>	<b>978,227</b>	<b>(545,000)</b>	<b>-</b>	<b>(543,284)</b>	<b>6,517,241</b>
<b>Total unrestricted funds</b>	<b>6,633,407</b>	<b>8,697,449</b>	<b>(8,264,222)</b>	<b>389</b>	<b>-</b>	<b>7,067,023</b>
<b>Total funds</b>	<b>6,885,339</b>	<b>9,028,275</b>	<b>(8,352,871)</b>	<b>389</b>	<b>-</b>	<b>7,561,132</b>

At 31 March 2023	Total as at 1 April 2022 £	Income £	Expenditure £	Gains & (losses) £	Transfers £	Total as at 31 March 2023 £
<b>Restricted funds:</b>						
Campaign Donations	725	60	-	-	-	785
Countryside Stewardship Scheme	126,081	207,654	(82,588)	-	-	251,147
Wanstead Park Wetlands Project Funding from Greater London Authority (GLA)	-	38,000	(38,000)	-	-	-
Heritage of London Trust Funding for Phase One Landing Stage Works at The Grotto	-	10,000	(10,000)	-	-	-
<b>Total restricted funds</b>	<b>126,806</b>	<b>255,714</b>	<b>(130,588)</b>	<b>-</b>	<b>-</b>	<b>251,932</b>
<b>Unrestricted funds:</b>						
General funds	-	7,289,843	(6,987,561)	-	(296,173)	6,109
<b>Designated funds:</b>						
Tangible fixed assets	4,849,752	199,894	(430,102)	-	-	4,619,544
Heritage assets	378,911	-	(961)	-	-	377,950
Capital Fund	418,483	427,652	(50,973)	-	-	795,162
Sports ground deposit	4,153	-	-	(92)	-	4,061
Golf course machinery fund	57,717	-	-	-	(45,000)	12,717
Knighton Wood maintenance	5,801	-	-	-	-	5,801
Branching Out project	42,423	-	-	-	-	42,423
Future green infrastructure fund	6,002	-	(951)	-	-	5,051
Cattle purchase fund	107,765	-	-	-	45,023	152,788
Wanstead Park/Flats future projects fund	100,000	-	-	-	-	100,000
South Lodge The Warren	200,650	-	-	-	296,150	496,800
Ancient Trees Maintenance	-	15,000	-	-	-	15,000
<b>Total designated funds</b>	<b>6,171,657</b>	<b>642,546</b>	<b>(482,987)</b>	<b>(92)</b>	<b>296,173</b>	<b>6,627,298</b>
<b>Total unrestricted funds</b>	<b>6,171,657</b>	<b>7,932,389</b>	<b>(7,470,548)</b>	<b>(92)</b>	<b>-</b>	<b>6,633,407</b>
<b>Total funds</b>	<b>6,298,463</b>	<b>8,188,103</b>	<b>(7,601,136)</b>	<b>(92)</b>	<b>-</b>	<b>6,885,339</b>

## Purposes of restricted funds

Restricted funds are held for the following purposes:

- i. *Campaign Donations* - donations can be made on the Epping Forest webpage, to either the Epping Forest Common Toad Conservation Project or the Epping Forest New Sculptures and Trail campaign. In total, £150 was received in restricted donations during the year (2022/23: £60) which is restricted income for 'Campaign Donations'.
- ii. *Countryside Stewardship Scheme* – 10 year grant funding from the Rural Payment Agency towards a specific programme administered by the charity providing financial incentives for farmers, woodland owners, foresters and land managers to look after and improve the environment. At 31 March 2024, £341,798 was held in a restricted fund for the Countryside Stewardship Scheme (2022/23: £251,147).
- iii. *Strategic Access Management and Monitoring Strategy (SAMMS)* – relates to unspent contributions received from local authorities which is available to be spent in future financial years to help mitigate the impact of future developments around Epping Forest. As at 31 March 2024, a restricted fund of £151,376 was held for this purpose (2022/23: £0).

## Purposes of designated funds

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

- i. *Fixed 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 fixed assets relating to direct charitable purposes amounted to £5,003,884 (2022/23: £4,619,544).
- ii. *Heritage Assets* – additions to land and capital expenditure on buildings and other assets are included as fixed assets at historic cost, less provision for depreciation and any impairment. The net book value of heritage assets to direct charitable purposes at 31 March 2024 was £376,989 (2022/23: £377,950).
- iii. *Capital Fund* - the Epping Forest Capital Fund was established under the Epping Forest and Open Spaces Act 1878. The fund finances the purchase, construction, or repair of Forest buildings and can also be used to purchase further charitable land. The income of the fund is comprised of income from the sale of buildings and by any contribution the City of London Corporation may wish to make to the fund. Property receipts of £99,000 (2022/23: £427,652) were received in 2023/24 relating to a deed of grant easement for Monkams Cottage, Aimes Green. Expenditure for 2023/24 amounted to £63,817 (2022/23: £50,973) relating to the Baldwins & Birch Hall Park Ponds project.
- iv. *Golf course machinery fund* – the purpose of this fund is to provide for the future replacement of plant and equipment at Chingford Golf Course. At 31 March 2024, the fund balance relating to the Golf course machinery fund amounted to £12,717 (2022/23: £12,717).
- v. *Knighton Wood maintenance* - a gift was made in 1930 to be spent on maintaining the beauty of Knighton Wood. The unused balance of the fund was invested in 1931 for future use. Charity Pool units relating to E.N. Buxton Knighton Wood were sold in 2016/17. It is anticipated that the balance of £5,801 will be spent in 2024/25.
- vi. *Future green infrastructure fund* - The Green Arc Partnership takes a strategic view of future 'green' infrastructure, principally the provision of further public open space in London's peri-urban fringe and metropolitan green belt. The City of London as the

lead authority holds the funding and meets expenditure when required. Expenditure amounted to £1,140 in 2023/24 (2022/23: £951).

- vii. *Cattle purchase fund* - The purpose of this fund is to provide for the future purchase of cattle. Surplus net income of £15,805 from sale of livestock and produce was transferred into reserve as at 31 March 2024 (2022/23: £45,023) to fund future herd expansion at Epping Forest
- viii. *Wanstead Park/Flats future projects fund* - the City of London Corporation received a payment of £195,000 as a fee-in-lieu-of-rent in compensation for the temporary use of part of Wanstead Flats for 90 days spanning the 2012 Olympic and Paralympic Games. No expenditure was incurred during the accounting period. The balance of £100,000 will be used for future projects at Wanstead Park and Wanstead Flats.
- ix. *Ancient Trees Maintenance* – a designated reserve was established in 2022/23 for the purpose of funding the maintenance of ancient trees at Epping Forest. A £15k contribution was received from the Lord Mayor during 2022/23 to support this purpose.

## 17. RELATED PARTY TRANSACTIONS

The City Corporation is the sole Trustee of the charity, as described on page 2. 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 7.

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](http://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	<b>6,572,696</b>	4,878,582	The City of London Corporation's City's Estate meets the deficit on running expenses of the charity
		<b>(nil)</b>	(nil)	
		<b>1,882,453</b>	1,463,823	Administrative services provided for the charity
		<b>36,378</b>	11,212	Distribution from the Charities Pool
		<b>(nil)</b>	(nil)	

## REFERENCE AND ADMINISTRATION DETAILS

**CHARITY NAME:** Epping Forest

Registered charity number: 232990

**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**

Juliemma McLoughlin – Executive Director of Environment (resigned 30th November 2023)

Bob Roberts – Interim Executive Director of Environment (appointed 12th July 2023)

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

**INVESTMENT ADVISORS:**

Artemis Investment Management Limited, Cassini House, 57 St. James's Street, London, SW1A 1LD

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](mailto:CHBOffice-BusinessSupport@cityoflondon.gov.uk)

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<b>Committee(s):</b> Epping Forest & Commons Committee	<b>Dated:</b> 19/09/2024
<b>Subject:</b> Operational Finance Progress Report 2024/25 (Period 3 April - June) – Epping Forest charity	<b>Public</b>
<b>Which outcomes in the City Corporation’s Corporate Plan does this proposal aim to impact directly?</b>	n/a
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>No</b>
<b>If so, how much?</b>	n/a
<b>What is the source of Funding?</b>	n/a
<b>Has this Funding Source been agreed with the Chamberlain’s Department?</b>	n/a
<b>Report of:</b> Chamberlain	<b>For Information</b>
<b>Report author:</b> Clem Harcourt, Chamberlain’s Department	

## Summary

This report provides an update on the operational finance position as at period 3 (April – June) 2024/25 for the Epping Forest charity (charity registration number: 232990) and sets out the charity’s revenue operating budget position to date and projected year-end outturn, current live capital projects and outstanding debt position. It also provides additional information on the various reserve funds held and other relevant finance information relevant to the charity. Members should note that unlike in previous years, two separate quarterly finance reports will be provided to your Committee, one report relating to Epping Forest charity and a separate report for the various Commons charities.

As part of the ongoing Charity Review, future training sessions will continue to be developed for both Members and Officers on key aspects of charity finance.

## Recommendation

Members are asked to:

- Note the content of this report and its appendices.

## Main Report

### Background

1. In order to improve financial reporting related to the Epping Forest charity (charity registration no: 232990), a set of financial appendices and commentary has been produced to enable greater clarity of revenue and capital budgets, reserve balances and other financial information needed to allow greater scrutiny of the financial performance of the charity as well as to provide assurance that the Executive Director Environment remains within her overall local risk resources for 2024/25.
2. To ensure your Committee is kept informed about the financial performance of the charity, an update on progress made against budgets as well as other financial matters will be reported to you on a quarterly basis. This approach will

allow Members to ask questions and have a timely input into areas of particular importance.

3. Please also note that in the report below, expenditure and adverse variances are represented by brackets, whereas figures without brackets indicate income or favourable variances.

### Revenue Operating Budget – 2024/25

4. The latest budget for Epping Forest charity for 2024/25 currently amounts to (£6.361m) net expenditure. As at June 2024, actual net expenditure amounted to (£615k), with a current forecast outturn for 2024/25 of (£6.423m) net expenditure. This amounts to a projected net overspend of (£62k), equivalent to (0.97%) of total budget.
5. A summary of the latest revenue budget position for 2024/25 is shown in Table 1 below, with further detailed information provided in Appendix 1, including reasons for significant budget variances. Budgetary information has been separated to show more clearly the different elements of the budget, comprising direct operating budgets (local and central risk), recharges & support service budgets and City Surveyor managed repairs and maintenance budgets. Information has also been presented in a way that distinguishes between the charity's expenditure and income budgets.

**Table 1 – Revenue Operating Budget Summary – June 2024**

	<b>Latest Budget</b>	<b>Actual - June 2024</b>	<b>Forecast Outturn</b>	<b>Budget Variance</b>	<b>Percentage Variance</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>%</b>
<b>Gross Expenditure</b>	(8,693)	(1,360)	(9,367)	(674)	(7.75%)
<b>Gross Income</b>	2,332	745	2,944	612	26.24%
<b>Net Expenditure</b>	(6,361)	(615)	(6,423)	(62)	(0.97%)

### Expenditure

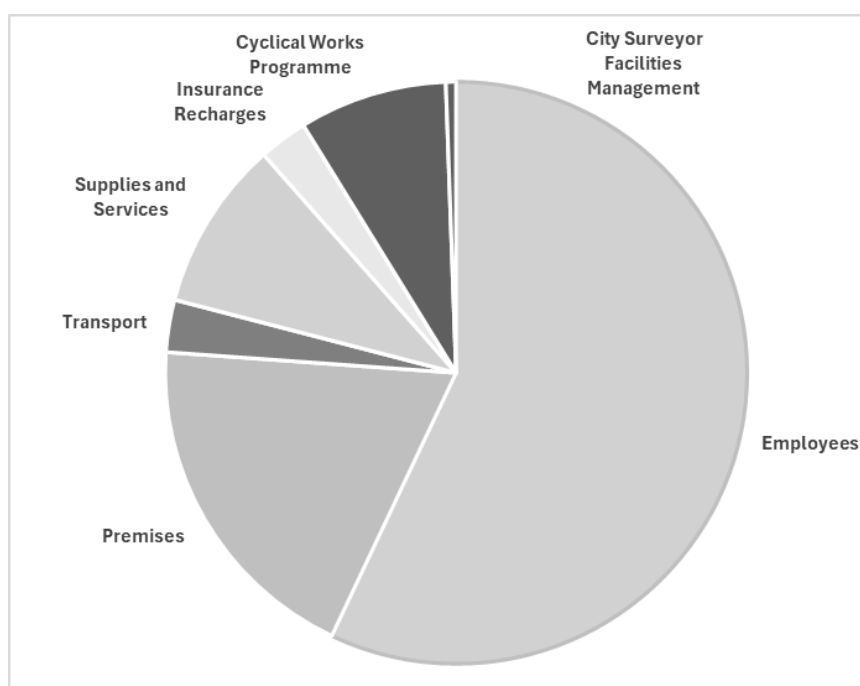
6. A breakdown and analysis of the latest gross expenditure position for 2024/25 is set out in Table 2 below:

**Table 2 – Expenditure Summary – June 2024**

	<b>Latest Budget</b>	<b>Actual - June 2024</b>	<b>Forecast Outturn</b>	<b>Budget Variance</b>	<b>Percentage Variance</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	
<b>Direct Operating Budgets</b>	(6,224)	(1,204)	(6,886)	(662)	(10.63%)
<b>Recharges and Support Services</b>	(1,959)	(37)	(1,959)	0	0.00%
<b>City Surveyor Repairs and Maintenance</b>	(510)	(119)	(522)	(12)	(2.35%)
<b>Total Gross Expenditure</b>	<b>(8,693)</b>	<b>(1,360)</b>	<b>(9,367)</b>	<b>(674)</b>	<b>(7.75%)</b>

7. As shown in Table 2, total gross expenditure to the end of June 2024 amounted to (£1.36m), amounting to 15.64% of the total gross expenditure budget for 2024/25 of (£8.693m). Graph 1 below also provides a graphical summary of the categories of expenditure incurred by the charity for April to June 2024.

**Graph 1 – Expenditure Categories – April to June 2024**



8. The charity is currently forecasting total gross expenditure for 2024/25 of (£9.367m), a projected overspend of (£674k) (7.75%) compared with a total gross expenditure budget of (£8.693m). This overspend is primarily explained by the following:

- (£709k) transfers to reserves for Strategic Access Management and Monitoring Strategy (SAMMS) monies received in 2024/25 for use in future years;
- £762k projected underspend on staff salaries as a result of vacancies in the new staffing structure having yet to be recruited;
- (£150k) additional expenditure on fees and services due to spend on contractors being required whilst the charity has held staffing vacancies following the implementation of the TOM2 staffing structure;
- (£100k) projected overspend on energy costs following increases in energy prices;
- (£97k) overspend on transport-related expenditure associated with the running costs of vehicles with additional costs incurred in connection with the repair and maintenance of vehicles;
- (£64k) increase in grounds maintenance costs with additional tree works expected to take place during 2024/25;
- (£63k) additional equipment and materials costs including in relation to the purchase of new equipment such as chillers;
- (£62k) additional costs on the Cyclical Works Programme (CWP) as a result of re-phasing of projects falling under the CWP;
- (£51k) increase in depreciation following the acquisition of a number of capital items including the purchase of several vehicles during 2023/24; and
- (£50k) increase in Council Tax liabilities.

### Income

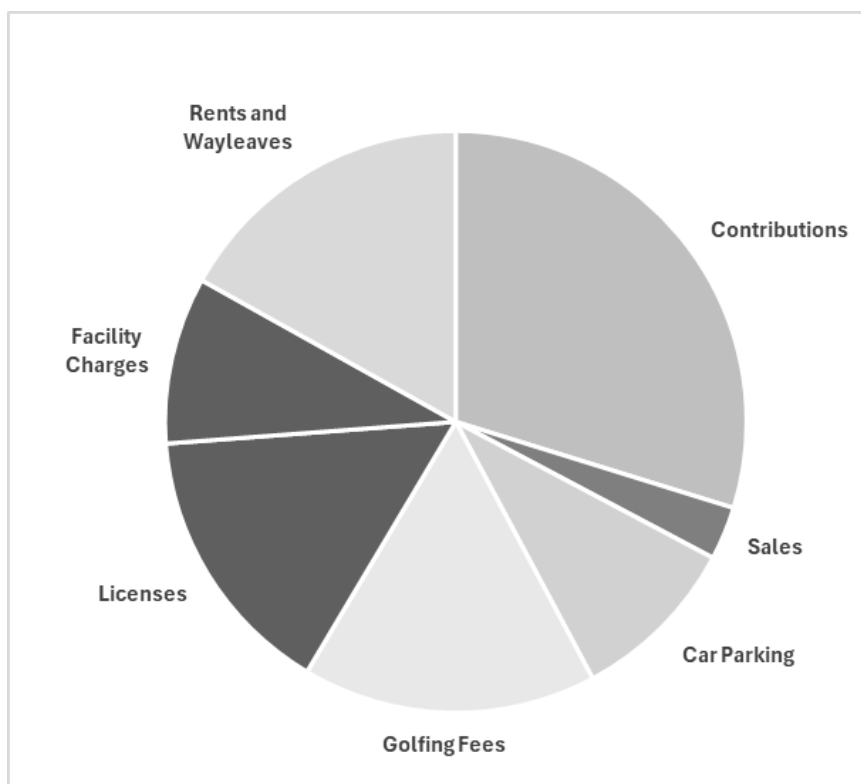
9. A breakdown and analysis of the latest gross income position for 2024/25 is set out in Table 3 below:

**Table 3 – Income Summary — June 2024**

	<b>Latest Budget</b>	<b>Actual - June 2024</b>	<b>Forecast Outturn</b>	<b>Budget Variance</b>	<b>Percentage Variance</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>%</b>
<b>Direct Operating Budgets</b>	2,212	745	2,824	612	27.67%
<b>Recharges and Support Services</b>	120	0	120	0	0.00%
<b>Total Gross Income</b>	2,332	745	2,944	612	26.24%

10. As shown in Table 3, total income to the end of June 2024 amounted to £745k, amounting to 31.95% of the total gross income budget to be achieved for 2024/25 of £2.332m. Graph 2 below also provides a graphical summary of the categories of income generated by the charity for April to June 2024.

**Graph 2 – Income Categories – April to June 2024**



11. The charity is currently forecasting gross income for 2024/25 of £2.944m, amounting to £612k in extra income (26.24%) compared with a total gross income budget of £2.332m for the current financial year. This is largely explained by the following:

- £706k additional income from SAMMS monies which is due to be transferred to a restricted charity reserve;
- £51k extra income from licenses due to additional income from filming licenses; and
- (£149k) lower than originally budgeted income forecast from rents and wayleaves.

### **Capital Projects**

12. Table 4 below outlines the current list of live capital projects in progress against their currently approved budget. It should be noted that the “current approved budget” is the amount currently agreed by Members to progress the project to either the next project gateway or until officers request further release of capital funds to progress the scheme.

13. Out of a current approved budget of £3.449m, £1.003m has been spent or committed to date, leaving a remaining budget of £2.446m to progress the various projects to the next project gateway or release of further capital funds.

**Table 4 – Live Capital Projects**

Capital Projects - Epping Forest	Total Estimated Cost of Project	Current Approved Budget	Prior Year Actual Spend	In Year Actual Expenditure	In Year Committed Expenditure	Current Approved Budget Unspent
	£'s	£'s	£'s	£'s	£'s	£'s
Baldwins & Birch Hall Park Ponds	1,748,794	502,600	298,981	1,063	1,543	201,013
Climate Action Strategy - Carbon Removals Phase 2	200,000	200,000	85,033	(265)	80,515	34,717
Epping Forest Various Sites - BEIMS Upgrade Phase 2	275,247	138,978	0	0	0	138,978
Great Gregories Yard - Future Proofing Building	408,747	408,744	13,063	135,546	218,070	42,065
The Warren - Carbon Reduction Measures (Climate Action Strategy)	462,612	462,612	0	0	0	462,612
Wanstead Park Ponds Project	1,062,500	241,000	169,277	289	0	71,434
Epping Forest - Window Replacements (CWP)	207,000	207,000	0	0	0	207,000
Epping Forest H & V Works (CWP)	325,000	325,000	0	0	0	325,000
Epping Forest Roof Works (CWP)	758,000	758,000	0	0	0	758,000
Great Gregories Farm - Electrical Housing Replacement (CWP)	60,000	60,000	0	0	0	60,000
Wanstead Flats - Landscaping Jubilee Pond (CWP)	145,000	145,000	0	0	0	145,000
<b>TOTAL EPPING FOREST</b>	<b>5,652,900</b>	<b>3,448,934</b>	<b>566,354</b>	<b>136,633</b>	<b>300,128</b>	<b>2,445,819</b>

### Outstanding Invoiced Debts

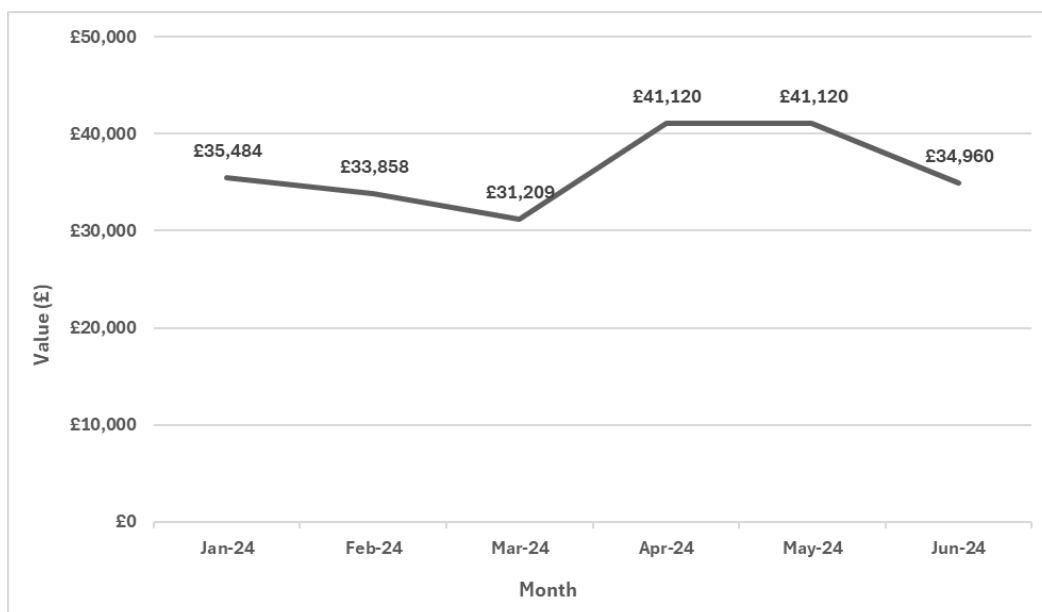
14. At the end of June 2024, total outstanding invoiced debt was £80,486. Table 5 analyses the current level of outstanding debt for the charity according to the age of the debt:

**Table 5 – Analysis of Outstanding Invoiced Debts – June 2024**

Age of Debt	Outstanding Debts	% of Total Debt Outstanding
0-30 Days	£36,785	45.70%
31-60 Days	(£880)	(1.09%)
61-90 Days	£4,249	5.28%
91-120 Days	£5,372	6.67%
121-365 Days	£7,389	9.18%
Over 365 Days	£27,571	34.26%
<b>Total Outstanding Debts</b>	<b>£80,486</b>	<b>100.00%</b>

15. As part of a previous best value review into outstanding debts, the maximum age of debt set by the Chamberlain to fully recover outstanding sums was set at 120 days. During this period automatic debt reminder letters, physical debt chasing of customers and liaison with Comptrollers & City Solicitors takes place to ensure debts are resolved within the corporately agreed debt repayment terms. Graph 3 below sets out the trend of the charity's outstanding debts over 120 days over the previous six-month period. As can be seen, debts over 120 days amounted to £34,960 in June 2024, a reduction of £6,160 compared with May 2024.

**Graph 3 – Outstanding Debts Over 120 Days – January to June 2024**



16. Current outstanding debts over 120 days include £21,736 owed in sundry debts by a single debtor in relation to the Chingford Festival. This debt is being pursued and is currently subject to an internal review from the Comptroller and City Solicitor. The remaining balance of £13,224 comprises amounts owed for outstanding rent and wayleaves debts.

### **Charity Reserve Funds**

17. Table 6 below provides a summary of the different reserves held by Epping Forest charity as at the end of June 2024, including movements in reserve funds since the start of 2024/25:

18. Further detail is provided in Appendix 2 which lists the individual restricted, unrestricted and designated funds held by Epping Forest charity. It details the opening balance for 2024/25 and any movements in the current financial year to date. Appendix 2 also provides a technical definition for each of the different types of reserve funds held.

**Table 6 - Reserve Funds Summary – June 2024**

	<b>Opening Balance 2024/25</b>	<b>Income</b>	<b>Expenditure</b>	<b>Current Balance</b>
<b>Restricted Funds</b>	£494,109	£273,526	£0	£767,635
<b>Unrestricted Funds</b>	£549,782	£0	£0	£549,782
<b>Designated Funds</b>	£6,517,241	£4,151	(£1,595)	£6,519,797
<b>Total</b>	<b>£7,561,132</b>	<b>£277,677</b>	<b>(£1,595)</b>	<b>£7,837,214</b>

19. The primary movement in reserve funds during 2024/25 to date is explained by additional SAMMS contributions being received from local authorities which has been credited to the relevant restricted reserve. As at the end of June 2024, the balance on the SAMMS reserve amounted to £424,899 which relates to funds restricted for use on SAMMS related purposes.
20. The charity’s general/free unrestricted reserves currently amount to £549,782. This amount is primarily explained by your Committee agreeing to ‘undesignate’ £543,284 in previously designated income funds at your meeting in March 2024. These funds are currently available to be spent on any of your charity’s objects subject to the relevant designations being approved by the Trustee.
21. It should also be noted that the external audit of the 2023/24 accounts by Crowe U.K. LLP has not yet been completed and the opening balances shown for each reserve may be subject to revision.

**Contributions from City of London**

22. The current funding model is for the charity’s total net expenditure to be fully funded from City’s Estate. This also includes the cost of any capital expenditure incurred during the year as well any works managed under the CWP. It should be noted that any change to the amount of expenditure incurred or income generated over the course of the year will have an impact on the overall level of contribution from the City required by the charity at year end. The total contribution is therefore calculated based on the charity’s **actual total net running costs for the year** in addition to any capital expenditure and CWP costs incurred during the year.
23. The table below sets out the contribution provided from City’s Estate to the charity over a five-year period. This includes a forecast of the contribution currently expected to be required for 2024/25. This is broken down by the level of gross expenditure and income generated as well as any CWP works and capital expenditure funded through City’s Estate. Please also be aware that figures shown for 2023/24 are currently provisional as the external audit of the Epping Forest charity accounts has not yet been completed.



**Table 7 – Contributions from City’s Estate – 2020/21 to 2024/25**

<b>Epping Forest</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25 (Est.)</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>
Gross Expenditure	(6,316)	(6,871)	(7,308)	(8,154)	(8,036)
Cyclical Works Expenditure	(349)	(480)	(293)	(199)	(132)
Capital Expenditure	(67)	(57)	(197)	(778)	(713)
Gross Income	1,581	2,737	3,310	2,455	2,863
<b>Total Contribution from City of London - Epping Forest</b>	<b>5,059</b>	<b>4,527</b>	<b>4,879</b>	<b>6,573</b>	<b>6,099</b>

24. As can be seen from the Table 7, 2023/24 saw an increase in the contribution from City’s Estate to Epping Forest charity compared with the previous year. This can be explained by an increase in gross revenue expenditure mainly for additional energy and grounds maintenance costs. This was in addition to funding received from City’s Estate for capital purchases including for the purchase of a number of vehicles during 2023/24. Additional contributions from City’s Estate in 2023/24 were also required due to reduced income levels compared with the previous year, due to the proceeds of a one-off insurance claim relating to Loughton Golf Course having been received in 2022/23.
25. Table 7 indicates a reduction in the forecasted contribution required from City’s Estate for 2024/25 compared with the previous financial year due mainly to an increase in facilities income projected to be achieved by the charity including in relation to filming licenses and lower levels of transport and equipment purchases currently forecast.
26. Members should note that alternatives to the charity’s current funding model are currently being explored by the Corporation’s Charity Review with proposed changes to the existing model due to be presented to Policy and Resources Committee and Finance Committee in December 2024.

**Other Relevant Financial Issues**

27. Members may wish to note that a review of the current recharges reallocation process from corporate departments is currently being finalised following the Target Operating Model and the Governance Review to ensure that the recharges appear more transparent and fairer across all services. The review is due to be presented to Finance Committee in September 2024 providing Members with a range of options on changes to recharges for 2024/25 and future years. Further details will be provided to Members in due course once available.
28. Additionally, as part of the budget setting process for the new financial year 2025/26, no capital bidding exercise will be undertaken corporately for new capital projects funded by City’s Estate or City Fund. There will, however, be a reduced central contingency held of £2m for City’s Estate and £7.5m for City Fund for essential new capital projects.

**Appendices**

Appendix 1 – Epping Forest Charity – Revenue Operating Budget – 2024/25

## Appendix 2 – Epping Forest Charity - Reserve Funds – June 2024

### **Contact**

Clem Harcourt, Finance Business Partner (Natural Environment), Chamberlain's Department

E: [clem.harcourt@cityoflondon.gov.uk](mailto:clem.harcourt@cityoflondon.gov.uk)

**Epping Forest Charity - Operating Budget 2024/25**

APPENDIX 1

FY 2023/24 Actuals £	EPPING FOREST	Latest Budget 2024/25 £	Actual to Date £	Projected Outturn 2024/25 £	Variance from Latest Budget 2024/25		
					£	%	
3,044,506	Direct Employees	4,412,000	766,159	3,650,000	(762,000)	-17%	1
75,328	Indirect Employees	23,000	9,700	23,000	0	0%	
126,542	Repairs and Maintenance	89,000	66,421	125,000	36,000	40%	2
168,496	Energy Costs	55,000	26,550	155,000	100,000	182%	3
118,208	Rates/Council Tax	81,000	131,518	131,000	50,000	62%	3
47,278	Water Services	33,000	1,980	48,000	15,000	45%	
94,931	Cleaning and Domestic Supplies	72,000	19,412	95,000	23,000	32%	4
506,516	Grounds Maintenance Costs	442,000	14,060	506,000	64,000	14%	4
<b>1,061,970</b>	<b>Premises</b>	<b>772,000</b>	<b>259,942</b>	<b>1,060,000</b>	<b>288,000</b>	<b>37%</b>	
126,118	Vehicle Purchase	50,000	9,402	50,000	0	0%	
94,508	Vehicle R&M	46,000	19,137	95,000	49,000	107%	
56,095	Vehicle Running Costs	33,000	8,048	56,000	23,000	70%	
22,509	Hired Transport	2,000	0	22,000	20,000	1000%	
1,096	Staff Travelling Expenses	2,000	156	2,000	0	0%	
10,117	Car Allowances	5,000	2,780	10,000	5,000	100%	
<b>310,443</b>	<b>Transport</b>	<b>138,000</b>	<b>39,522</b>	<b>235,000</b>	<b>97,000</b>	<b>70%</b>	
490,206	Equipment, Furniture and Materials	237,000	69,699	300,000	63,000	27%	5
7,725	Books	7,000	1,454	7,000	0	0%	
38,383	Animals and Livestock	0	3,835	4,000	4,000	n/a	
9,080	Clothes, Uniform and Laundry	8,000	744	24,000	16,000	200%	
31,843	Printing, Stationery and General Office Expenses	22,000	7,918	32,000	10,000	45%	
187,513	Fees and Services	78,000	22,653	228,000	150,000	192%	6
82,908	Communications and Computing	47,000	20,536	83,000	36,000	77%	
4,423	Expenses	2,000	1,473	2,000	0	0%	
3,191	Grants and Subscriptions	2,000	(70)	2,000	0	0%	
795	Miscellaneous Expenses	3,000	369	3,000	0	0%	
(52,846)	Contributions to Provisions	0	0	0	0	0%	
<b>803,219</b>	<b>Supplies and Services</b>	<b>406,000</b>	<b>128,612</b>	<b>685,000</b>	<b>279,000</b>	<b>69%</b>	
661,917	Transfer to Reserve	0	0	709,000	709,000	n/a	7
0	Third Party Payments	0	10	0	0	0%	
<b>5,957,383</b>	<b>Total Expenditure (Local Risk)</b>	<b>5,751,000</b>	<b>1,203,944</b>	<b>6,362,000</b>	<b>611,000</b>	<b>11%</b>	
(249,574)	Government Grants	(356,000)	179,449	(356,000)	0	0%	8
(153,846)	Non Government Grants	0	(3,199)	(3,000)	(3,000)	n/a	
(19,757)	Other contributions	(3,000)	(274,263)	(709,000)	(706,000)	-23533%	7
(147,894)	Sales	(80,000)	(27,260)	(80,000)	0	0%	
(479,929)	Car Parking	(446,000)	(87,046)	(446,000)	0	0%	
(405,069)	Golf Green Fees	(307,000)	(150,582)	(307,000)	0	0%	
(197,648)	Licenses	(149,000)	(140,492)	(200,000)	(51,000)	-34%	9
(110,227)	Facility Charges	(133,000)	(5,803)	(133,000)	0	0%	10
(50,792)	Other Fees and Charges	(22,000)	(79,706)	(22,000)	0	0%	10
(489,376)	Rents, rates, etc	(649,000)	(155,983)	(500,000)	149,000	23%	11
0	Recharges to Capital Projects	(49,000)	0	(49,000)	0	0%	
(405,076)	Transfer from Reserves	0	0	0	0	0%	
(2,709,188)	<b>Total Income (Local Risk)</b>	<b>(2,194,000)</b>	<b>(744,886)</b>	<b>(2,805,000)</b>	<b>(611,000)</b>	<b>-28%</b>	
<b>3,248,195</b>	<b>Total Net Expenditure - Local Risk</b>	<b>3,557,000</b>	<b>459,058</b>	<b>3,557,000</b>	<b>0</b>	<b>0%</b>	
	<b>Central Risk</b>						
66,787	Employees	34,000	0	34,000	0	0%	
16,090	Premises	0	0	0	0	0%	
7,730	Supplies and Services	0	0	0	0	0%	
458,536	Capital Charges	439,000	0	490,000	51,000	12%	12
940,916	Transfer to Reserves	0	0	0	0	0%	
<b>1,490,059</b>	<b>Total Expenditure (Central Risk)</b>	<b>473,000</b>	<b>0</b>	<b>524,000</b>	<b>51,000</b>	<b>11%</b>	
(778,098)	Other Grants, Reimbursements and Contributions	0	0	0	0	0%	
(100,540)	Customer, Client Receipts	0	(528)	(1,000)	(1,000)	n/a	
(36,378)	Investment Income	(18,000)	845	(18,000)	0	0%	
(63,817)	Transfer from Reserves	0	0	0	0	0%	
(978,834)	<b>Total Income (Central Risk)</b>	<b>(18,000)</b>	<b>316</b>	<b>(19,000)</b>	<b>(1,000)</b>	<b>-6%</b>	
<b>511,226</b>	<b>Total Net Expenditure - Central Risk</b>	<b>455,000</b>	<b>316</b>	<b>505,000</b>	<b>50,000</b>	<b>11%</b>	
	<b>Recharges</b>						
	<b>Support Services</b>						
506,103	Support Services	381,000	0	381,000	0	0%	
273,451	Surveyors' Employee Recharge	315,000	0	315,000	0	0%	
374,968	IT Recharge	110,000	0	110,000	0	0%	
38,064	Premises Insurance	38,000	28,161	38,000	0	0%	
10,663	Transport Insurance	11,000	2,461	11,000	0	0%	
28,814	Liability Insurance	34,000	6,163	34,000	0	0%	
<b>1,232,063</b>	<b>Total Support Services</b>	<b>889,000</b>	<b>36,784</b>	<b>889,000</b>	<b>0</b>	<b>0%</b>	
736,859	Recharges Within Fund (Natural Environment Directorate and Learning Team)	1,052,000	0	1,052,000	0	0%	
14,955	Recharges Across Fund (Structural Maintenance)	18,000	0	18,000	0	0%	
<b>1,983,877</b>	<b>Total Expenditure (Recharges)</b>	<b>1,959,000</b>	<b>36,784</b>	<b>1,959,000</b>	<b>0</b>	<b>0%</b>	
(52,547)	Recharges Within Fund (Learning Team and Corporate and Democratic Core)	(77,000)	0	(77,000)	0	0%	
(90,306)	Recharges Across Fund (Woodredon and Warlies)	(43,000)	0	(43,000)	0	0%	
(142,853)	<b>Total Income (Recharges)</b>	<b>(120,000)</b>	<b>0</b>	<b>(120,000)</b>	<b>0</b>	<b>0%</b>	
<b>1,841,024</b>	<b>Total Net Expenditure - Recharges</b>	<b>1,839,000</b>	<b>36,784</b>	<b>1,839,000</b>	<b>0</b>	<b>0%</b>	13
199,087	City Surveyor's - Cyclical Works Programme	70,000	112,071	132,000	62,000	89%	14
263,801	City Surveyor's Repairs and Maintenance	375,000	8,229	325,000	(50,000)	-13%	15
61,473	City Surveyor's Cleaning and Pest Control	65,000	(541)	65,000	0	0%	
325,274	City Surveyor's - Facilities Management	440,000	7,688	390,000	(50,000)	-11%	
<b>6,124,806</b>	<b>Total Net Expenditure</b>	<b>6,361,000</b>	<b>615,918</b>	<b>6,423,000</b>	<b>62,000</b>	<b>1%</b>	

**Notes:**

- 1 Underspend due to vacancies with a number of roles in the TOM2 staffing structure yet to be recruited. This is likely to result in a substantial underspend at year-end. Energy costs are expected to be overspent as a result of increased energy prices on the assumption that central funding will not be provided for energy costs during 2024/25.
- 2 2024/25.
- 3 Overspend on council tax as a result of increases in council tax for 2024/25.
- 4 Additional grounds maintenance costs likely to be required as a result of additional tree works and use of contractors being required. Expenditure to date includes purchase of materials for the golf course. Additional equipment and material purchases likely to take place funded from the underspend on staff salaries.
- 5 on staff salaries.
- 6 Extra expenditure likely to be incurred on fees and services due to the use of outside contractors being required to fill staffing vacancies. £274k received in 2024/25 to date from SAMMS contributions from local authorities with a further £435k due to be received shortly. Any unspent SAMMS amounts will be transferred to a restricted charity reserve at year-end.
- 7 will be transferred to a restricted charity reserve at year-end.
- 8 Negative income figure explained by grant income from 2023/24 not yet received.
- 9 Additional income received from filming licenses meaning the budget is likely to be exceeded. Income from facilities is currently behind profile with income from the line below (other fees and charges) due to be re-allocated in due course. The forecast will be kept under review.
- 10 kept under review.
- 11 Based on the actual from 2023/24, income from rents and wayleaves are projected to be behind budget.
- 12 Additional expenditure forecast as a result of capital charges incurred for assets purchased during the previous financial year. Expenditure incurred to date relating to recharges comprises insurance costs for April to December 2024. All other recharges are due to be processed in March 2025.
- 13 2025.
- 14 Additional expenditure incurred on the Cyclical Works Programme managed by the City Surveyor resulting in a projected overspend compared with the current budget. The overspend is explained by the rephasing of projects such as the Wanstead Park Pond project.
- 15 Projected underspend in relation to the Building, Repairs and Maintenance contract overseen by City Surveyor's.

## Charity Funds - June 2024

	Opening Balance 2024/25 £'s	Income £'s	Expenditure £'s	Gains, (Losses) & Transfers £'s	Closing Balance 2024/25 £'s
<b><u>Epping Forest</u></b>					
<b>Restricted Income Funds:</b>					
Campaign Donations	935	3			938
Countryside Stewardship Scheme	341,798				341,798
Strategic Access Management and Monitoring Strategy (SAMMS)	151,376	273,523			424,899
<b>Total Restricted Income Funds</b>	<b>494,109</b>	<b>273,526</b>	<b>0</b>	<b>0</b>	<b>767,635</b>
<b>Unrestricted Income Funds:</b>					
Unrestricted Income Funds	549,782				549,782
<b>Total Unrestricted Income Funds</b>	<b>549,782</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>549,782</b>
<b>Designated (Unrestricted Income Fund):</b>					
Tangible Fixed Assets (Land & Buildings, Infrastructure, Vehicle & Plant, and Equipment)	5,003,884				5,003,884
Heritage Assets	376,989				376,989
Epping Forest Capital Fund	830,345				830,345
Ancient Trees Maintenance Fund	15,000				15,000
Golf Course Machinery Fund	12,717				12,717
Knighton Wood Maintenance	5,801				5,801
Future Green Infrastructure fund	3,911				3,911
Cattle Purchase Fund (Grazing Account)	168,594	4,151	(1,595)		171,150
Wanstead Park/ Flats future Projects fund	100,000				100,000
<b>Total Designated Funds</b>	<b>6,517,241</b>	<b>4,151</b>	<b>(1,595)</b>	<b>0</b>	<b>6,519,797</b>
<b>Total Epping Forest</b>	<b>7,561,132</b>	<b>277,677</b>	<b>(1,595)</b>	<b>0</b>	<b>7,837,214</b>

**Notes:**

Please note that the external audit of the 2023/24 charity accounts has not yet been completed and the above opening balances shown for each reserve fund are subject to revision.

There are various types of restricted, unrestricted and endowment funds held which have different rules as to how they can be spent and time periods held. These are categorised in the following way:

**Restricted Income Fund** - funds have been given to the charity for application for a specific element of the charity's objects and can only be spent in accordance with the requests of the donor or the specific campaign under which funds were raised. As these are income funds, they should be spent within a reasonable period of time.

**Unrestricted Income Fund** - incoming resources that become available to a charity and can be applied by the Trustee to any of the charity's objects. Unrestricted income funds should be spent within a reasonable period of time and should not be held for the long term, although the Trustee should set a policy for the minimum required level of funds which is a target minimum to be held in case of particular identified risk. In the case of the City's Estate funded charities, the current deficit funding model means that no such minimum can be identified, as at year end the difference between income and expenditure is balanced by the deficit funding grant from City's Estate.

**Designated (Unrestricted Income Fund)** - are those unrestricted funds which have been set aside by the Trustee for an essential spend or future purpose. Whilst there is no legal restriction on their use for general purposes, and they can be undesignated by those acting on behalf of the Trustee at any time, these funds are effectively 'ring-fenced' and no longer form part of your free reserves/general funds. Designated funds must be spent within a reasonable period of time and should not be held for the long term.

**Endowment** - these are funds of the charity that must be invested and are intended to be held for the long term. There are two classes of endowment:

**Permanent Endowment** - must be invested and held in perpetuity. These funds can either be invested to provide income to support the charity's purposes. The other class of permanent endowment is a functional permanent endowment where assets must be retained and used for the charity's purposes.

**Expendable Endowment** - an expendable endowment fund is a fund that must be invested to produce income, but the Trustee has the power to convert all or part of it into an income fund which can then be spent.

<b>Committee(s):</b> Epping Forest & Commons Committee	<b>Dated:</b> 19/09/2024
<b>Subject:</b> Update on Apprenticeships	<b>Public</b>
<b>Which outcomes in the City Corporation's Corporate Plan does this proposal aim to impact directly?</b>	Corporate Plan Outcomes <ul style="list-style-type: none"> <li>• Diverse Engaged Communities</li> <li>• Providing Excellent Services</li> </ul>
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>N</b>
<b>If so, how much?</b>	<b>N/A</b>
<b>What is the source of Funding?</b>	<b>N/A</b>
<b>Has this Funding Source been agreed with the Chamberlain's Department?</b>	<b>N/A</b>
<b>Report of:</b> Katie Stewart, Executive Director of Environment	<b>For Information</b>
<b>Report author:</b> Simon Glynn, Assistant Director, Culture and Projects, Natural Environment Division, Environment Department	

## Summary

This report provides information on the corporate apprenticeship programme in relation to Epping Forest and the Commons. It also details the existing apprenticeship roles within these locations and provides information on the options available for new apprenticeships and for employee development through the corporate programme.

## Recommendation(s)

Members are asked to:

- Note the report.

## Main Report

## Background

1. Apprenticeships combine working and practical training in a job, with studying, to gain skills, knowledge and a recognised qualification. Apprenticeships involve working with experienced staff, learning job-specific skills and time for study during the work week. Anyone can undertake an apprenticeship, from new employees aged 16 or over to current employees, at any level.

2. Apprenticeships deliver significant benefits to society and the economy. They are a key enabler for lifelong learning, which can ensure that people and businesses have the skills they need to thrive within the 21<sup>st</sup> century economy.
3. Since the introduction of the apprenticeship levy in May 2017, 0.5% is deducted from monthly payroll for the sole use of training apprentices. This became a pivotal aspect of the City of London's commitment to bolstering skills development and workforce enhancement. As part of this commitment, the City Corporation pledged to fund 100 apprenticeships at any given time, ensuring that individuals undertaking apprenticeship programmes receive a fair salary reflective of the living standards in the capital. Specifically, apprentices at level 2 are remunerated at the London living wage, whilst those at level 3 receive London living wage plus 2%. The initiative not only aims to cultivate a skilled workforce but also underscores the City Corporation's dedication to supporting social mobility and inclusivity.
4. The emergence of the COVID-19 pandemic precipitated unforeseen challenges for apprenticeships. Lockdown measures implemented to curb the spread of the virus mandated the suspension of new apprenticeship recruitment activities, accompanied by the extension of contracts for existing apprentices. This measure aimed to provide stability and continuity for the apprentices to facilitate the successful completion of their learning. Apprenticeship numbers fell significantly across most London Councils during and after lockdown.
5. Following the Target Operating Model, the organisation introduced a new Apprenticeship Manager who was tasked with enhancing the numbers of centrally funded apprenticeship roles. Moreover, in line with broader objectives to enhance skill levels across departments, the City Corporation has actively incorporated the utilisation of the levy fund for training of existing staff at all levels. This multifaceted approach underscores the recognition of the importance of continuous learning and upskilling employees.
6. Key steps included:
  - a. Key Stakeholder engagement - Connecting Communities, Urban Synergy, The Princes Trust, including collaborative working with Children & Community Services to support care leavers.
  - b. Ring fence 15% of centrally funded apprenticeships for care leaver apprentices.
  - c. Supporting young people with Information, Advice & Guidance (IAG) sessions and CV & application writing, and interview techniques.
  - d. Promotion of apprenticeship opportunities at local school career events.
  - e. Attending departmental meetings to raise awareness of the two apprenticeship workstreams.
  - f. Promoting vacancies in National Apprenticeship Week.
7. The work undertaken dramatically increased apprenticeships numbers in both centrally funded and levy funded areas and decreased levy returns.



Date	Dec 2022	Mar 2023	August 2023	Dec 2023	July 2024
<b>Centrally funded number</b>	40	46	62	66	105
<b>Levy funded numbers</b>	7	11	106	116	185
<b>Levy Spent</b>	£22,975	£36,352	£78,814	£88,063	£104,676
<b>Levy returned to HMRC</b>	£53,188	£41,650	Nil	Nil	Nil

## Current Position

8. Within the Epping Forest and The Commons staffing structure there are a number of existing apprentices in the following roles:

Current Apprenticeships	Location
Apprentice Ranger L2 (Countryside Worker)	West Wickham & Coulsdon Commons
Apprentice Ranger L2 (Countryside Worker)	Burnham Beeches Estate Office
Business Administration Apprentice L3	Epping Forest
Apprentice Ranger L2 (Countryside Worker)* <i>* Started 10<sup>th</sup> September 2024</i>	West Wickham & Coulsdon Commons

9. The Commons and Epping Forest apprentices are undertaking 18-month placements. During the first half of their apprenticeship, apprentices attend an FE college for 6 block weeks, usually between October and June. This foundation year requires the apprentice to attend lectures, site visits and training sessions designed to achieve the knowledge, skills and behaviours (KSB's) required under the standard.
10. The second half of their apprenticeship is effectively an industry work placement with The Commons where the KSBs are developed along with their portfolio of evidence.
11. The apprentices at Burnham Beeches and Stoke Common and at West Wickham & Coulsdon Common are mentored by a full-time member of staff who acts as the main point of contact between the college and the awarding body. During their placement apprentices work across a range of projects with all team members, building their skills and developing their knowledge.
12. Typically, their day-to-day work will include:
- Building and repairing a variety of field boundaries including fences, walls, and hedging.

- Carrying out livestock duties such as stock checking and helping Rangers with livestock responsibilities with their associated work – including with invisible fence grazing.
- Maintaining paths and public rights of way for walkers, cyclists, and horse riders.
- Managing and improving a wide variety of habitats from heathland, woodland, wood pasture to chalk grassland - helping to keep them in good condition by using a variety of appropriate techniques, including pruning, felling, or planting so native flora and fauna (plants and animals) can thrive.
- Working with volunteers and dealing with visitors through daily interaction, events and activities.
- Surveying/monitoring habitats and flora and fauna to understand species numbers and relate this to relevant habitat management practices – for example the Burnham Beeches and Stoke Common apprentice ran a Reptile survey at the Beeches March – June 2024.

13. The Business Administration apprentice at Epping Forest started with the City of London on 21st February 2024 and joined the May 2024 cohort of apprentices on their day release to the Guildhall.

14. The role is office based and principally revolves around administration, with a focus on learning office systems such as CRM and Sharepoint, as well as answering the phone and receiving visitors into reception.

15. The Epping apprentice has also had an opportunity to visit other City of London sites such as Burnham Beeches and the City Farm as well as attending events at the Guildhall and undertaking training such as Fire Safety, Managing Challenging Conversations, Presentation Skills and Beating Burnout.

### **Options for New Apprentices/Employee Development**

16. For new apprentices, training at Levels 2 and 3 is centrally funded by the City of London Corporation. Apprenticeship training is funded via the apprenticeship levy. The following Environmental Pathway opportunities are available:

- a. Arborist - Level 2
- b. Horticulture or Landscape Operative - Level 2
- c. Horticulture or Landscape Supervisor - Level 3
- d. Countryside Workers - Level 2
- e. Forest Craft Person - Level 3

17. Employee development is also supported via the apprenticeship levy, offering opportunities to upskill current employees in Leadership and Management. The following pathways are available:

- a. Team Leader Supervisor - Level 3
- b. Operations/Department Manager - Level 5
- c. Senior Leader - Level 6

18. The above opportunities are designed to enhance skills and knowledge, supporting career progression and leadership development within the organisation.

19. In addition to these primary apprenticeships, further opportunities are available in various fields, including:
- a. Data Reporting Level 3
  - b. Marketing Level 3
  - c. Business Administration Level 3
20. The apprenticeship programme has been successfully implemented at Epping Forest and The Commons and it is planned to continue to use apprentices to create early career pathways, support employee development and to support the respective charity's objects and as well as Divisional, Departmental and Corporate priorities.

### **Key Data**

21. Key data on the corporate apprenticeship programme is provided in paragraph 5 of this report.

### **Corporate & Strategic Implications**

**Strategic implications:** The employment of apprentices at Epping Forest and the Commons supports the Corporation's ambition of employing up to 100 apprentices across the organisation at a time. The use of apprentices supports the respective charity's objects and as well as Divisional, Departmental and Corporate priorities.

**Financial implications:** Apprenticeship salaries at Levels 2 and 3 are paid by the Corporation from a contingency fund. The apprenticeship levy funds the cost of training only.

**Resource implications:** Staff time continues to be required from permanent employees to support apprentices in their roles.

**Legal implications:** In law, apprenticeships are defined within The Apprenticeships, Skills, Children and Learning Act 2009 (ASCLA).

**Risk implications:** None

**Equalities implications:** The process of recruiting apprentices and their subsequent roles within Epping Forest and the Commons complies with the public Sector Equality Duty 2010.

**Climate implications:** None

**Security implications:** None

### **Conclusion**

22. There are four apprentices in post within the Epping Forest and The Commons staffing structure, fulfilling a range of roles and responsibilities.
23. The apprenticeship programme has been successfully implemented at Epping Forest and The Commons and it is planned to continue to use apprentices to create early career pathways, support employee development and to support the

respective charity's objects and as well as Divisional, Departmental and Corporate priorities.

## **Appendices**

- None

### **Simon Glynn**

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<b>Committee(s):</b> Epping Forest & Commons Committee	<b>Dated:</b> 19/09/2024
<b>Subject:</b> The Commons – Assistant Directors Quarterly Update April to June 2024	<b>Public</b>
<b>Which outcomes in the City Corporation’s Corporate Plan does this proposal aim to impact directly?</b>	<ul style="list-style-type: none"> <li>• Flourishing public spaces</li> <li>• Leading sustainable development</li> </ul>
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>N</b>
<b>If so, how much?</b>	<b>NA</b>
<b>What is the source of Funding?</b>	
<b>Has this Funding Source been agreed with the Chamberlain’s Department?</b>	<b>NA</b>
<b>Report of:</b> Katie Stewart, Executive Director of Environment	<b>For Information</b>
<b>Report author:</b> 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 April 2024 -June 2024. The report is in a revised format and is still being developed to align reporting more closely to Business Plan outcomes. Finance and Risk reporting is being undertaken through separate reports.

Of note, through 120 activity sessions 848 volunteers contributed 3977 hours of support during the reporting period. Management plan implementation is progressing as planned with some seasonal impact from the warm wet weather. A conservation milestone has been reached at Ashted Common with the introduction of ‘nofence’ grazing by our grazier. Car park income is reduced slightly, largely due to the wet weather; however, we have received a large filming fee during the period. A proposed format for presenting the results of annual management plan reviews is being presented.

## Recommendation(s)

Members are asked, acting for and on behalf of the City of London Corporation as trustee in respect of the charities listed in paragraph 3 (as relevant) to:

- Note the report.

## Main Report

## **Current Position**

1. This quarterly report format and content has been amended to align the reporting with the objectives of The Commons charities, Business Plan (currently being updated for the period 2025-2030), and with the Natural Environment Strategies. The revised reporting process is still being developed and further refinements will be forthcoming.
2. The revised report structure provides a breakdown of activity in Appendix 1 with summary details and key points highlighted in the following report.
3. The report relates to the following registered charities: Burnham Beeches and Stoke Common (232987), Ashtead Common (1051510), West Wickham Common and Spring Park (232988) and Coulsdon Commons (232989).

## **Progress against Charity objects, Business Plan objectives and Natural Environment Strategies for the period April – June 2024**

### **Environment/Conservation/Heritage (NEB Nature Conservation and Resilience Strategy)**

4. Practical habitat management activity is progressing in accordance with the management plan. The wet and warm year has meant that we have had a heavier than usual grass growth. Biological monitoring over the quarter has included the annual reptile survey at Burnham Beaches and Stoke Common and Butterfly transect survey at the Commons.
5. Conservation activity highlights of the period are:
  - a. No Fence grazing system has been used at Ashtead Common for the first time which will give scope for much more extensive, flexible and efficient grazing of the Common in the future.
  - b. Community Engagement Rangers (CERs) at BBSC have led survey work on nightjar and woodcock in addition to footpath surveys, linked to measuring/reducing the impact of increased visitor numbers.
  - c. Noxious and invasive species management has included staff and volunteer removal of ragwort and goldenrod and bracken control. Surveys have been completed for ash dieback and oak processionary moth.
  - d. In line with the requirements of the Climate Action Strategy design work has been undertaken for the installation of 'leaky dams' at Ashtead Common and grey squirrel control has been undertaken to reduce their impact on trees at Burnham Beeches.
  - e. Natural England's response to the first consultation on the proposed extensions to the Surrey Hills National Landscape (formerly Area of Outstanding Natural Beauty) was published in July. A report will be prepared for the November EFCC Committee on this.
6. A review of the implementation of the actions in the 2023-24 Management Plan for Ashtead Common has been developed based on the dashboard

concept and is given in Appendix 2. It is proposed that this format be used to report annually on the implementation of the management plans across Burnham Beeches and the Commons and would complement the budget, risk and similar reports. The dashboard report collates details collected as part of the end of year operational review by each of the management teams of the previous year's activity.

7. A question at a previous EF&CC meeting queried why the number of veteran and pollarded trees was differently stated on databases such as by the Ancient Tree Forum and the City of London Corporation's (COLC) own figures. The difference is due to that third party databases are based on historic information while the COLC data is based on more current survey data.

### **Education / Training (NEB Culture, Heritage and Learning Strategy)**

8. Over the quarter 31 local community groups and institutions were worked with. As well as practical works undertaken with different groups staff have supported local school and youth groups to deliver their respective activities on site through leading walks and activities.
9. CERs at BB have led regular walks in Slough for residents of the Slough/Horlicks Quarter in addition to running litter picks and tree ID walks in Slough parks, attending two wellbeing events in Burnham and Farnham Common and Stoke Poges Horticultural show.
10. Across the estate the following visits were hosted to share experience:
  - a. National Natural England staff. To discuss Veteran tree and woodpasture at BB.
  - b. Local Natural England staff to discuss Site of Special Scientific Interest management at BB and WWCC.
  - c. National Trust (Ashridge Estate) to discuss SAMM implementation.
  - d. BB hosted a visit from Head Forester Peter Fixler from Morris Arboretum, Pennsylvania University to discuss veteran tree management and resilience/shared learning.

### **Recreation (NEB Access and Recreation Strategy)**

11. Entrance signage project: The replacement of 40 large entrance signs across the City Commons estate has received £160,000 funding spread over two years 2024-25 and 2025-26. Work has started on the project during this quarter, and it is progressing as planned.
12. The production of a Sustainable Access Strategy is a requirement of the Bucks Sustainable Access Monitoring and Management Project. Footprint Ecology was appointed during this quarter to prepare this strategy, and a first draft is scheduled for September 2024.

### **Arts / Culture / Heritage / Science (NEB Culture, Learning and Heritage Strategy)**

13. 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.
14. Over the quarter 120 activity sessions were held in which 848 volunteers contributed 3877 hours of support, slightly above average for the period. In addition to practical conservation tasks activity included community tidy up/ litter picks and support with awareness raising and educational activities such as heritage events in partnership with the Kenley Revival Volunteers.

### **Income Generation**

15. Car parking income across all sites was down £1721 on the four-year average. This is likely due to the generally wet weather over the period. A large feature film brought in a location fee of £101,150 over the period.

### **People Management**

16. Following a successful fifth recruitment exercise a replacement for the BB Conservation Officer has been found and the preferred candidate has accepted the post. They started work on the 5<sup>th</sup> September 2024 and we are fortunate that they will have a three-month handover period with the current incumbent.
17. Other posts filled during the period are the Support Services Officer (SSO) for AC, Assistant Ranger Conservation & Assistant Ranger People & Access for BBSC. We currently have one vacancy for a SSO at WWCC and one of the Conservation Rangers at WWCC has taken up the vacant role of Ecology Ranger as a secondment for one year meaning that we will look to backfill their now vacant role.
18. We have had four accidents during this quarter which have been reported and investigated in line with COL policy. A volunteer was injured by a sheep. A staff member and two volunteers were impacted by OPM hairs as part of a task in June. One member of staff suffered a bad back following a task and another had a bump to the head. On average we get ten incidents per year and four in a quarter is high.

### **Conclusion**

19. A revised Assistant Director report has been presented that is under development and will focus on reporting on the Business Plan and Natural Environment Department Management Strategies outcomes.
20. Management Plan implementation is progressing as planned. Over the period we had four reported accidents which is higher than normal. Community support through volunteering remains high and above average for the period.



We have successfully recruited to four posts during the period with currently two vacancies looking to be filled.

## **Appendices**

Appendix 1 – Progress against key objectives / actions.

Appendix 2 - Ashtead Common Annual Review 2023-24.

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**Progress against the Natural Environment Strategy Action Plans and Business Plan objectives  
Quarter One (Apr-Jun) 2024-25**

Burnham Beeches and Stoke Common =BBSC  
 Burnham Beeches = BB  
 Ashtead Common =AC  
 West Wickham an Coulsdon Common = WWCC

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1 Environment/Conservation/Heritage (NEB Nature Conservation and Resilience strategy)			
	Action/Objective	Progress update (Quarter One 2024-25)	Also contributes to:
1.1	Management plans are in place to ensure that their biodiversity and natural assets are conserved, engaged with stakeholders, and are implemented	<p>BBSC</p> <ul style="list-style-type: none"> <li>Grazing Management: Grazing infrastructure checks completed, and livestock returned to Burnham Beeches (9 cows/4 ponies) and Stoke Common (26 cows)</li> </ul> <p>AC</p> <ul style="list-style-type: none"> <li>After ranger-led public consultation through March and April, “No Fence” GPS based cattle grazing system is being rolled out for the first time on the upper areas of wood pasture on Ashtead Common in partnership with the Surrey Wildlife Trust (cattle providers)</li> <li>Pollution monitoring equipment installed by rangers and volunteers at outflow pipe by Two Bridges on AC to provide data on pollution into Rye Brook in advance of possible reed bed project</li> <li>Each year a review of the previous year's work is undertaken in preparation for the year ahead’s activity program. Appendix 2 presents a single page review of the different work streams of 2023-24 given in the management plans.</li> </ul> <p>WWCC</p> <ul style="list-style-type: none"> <li>Continued with annual programme of conservation grazing across WWCC with multiple herds of Sussex cattle and Jacob sheep targeting scrub and grassland.</li> </ul>	<ul style="list-style-type: none"> <li>Community Engagement</li> </ul>

1	Environment/Conservation/Heritage (NEB Nature Conservation and Resilience strategy)		
	Action/Objective	Progress update (Quarter One 2024-25)	Also contributes to:
1.2	SSSI condition improvement and Species Recovery plans are in place for all our sites	BBSC <ul style="list-style-type: none"> <li>• Grazing impact assessment at BBSC undertaken</li> <li>• Vegetation monitoring at BBSC undertaken by the Tuesday Ecovolunteers</li> <li>• Young pollard response to cutting monitoring undertaken by the Tuesday ecovolunteers</li> </ul>	
1.3	Species records and other biological data are regularly gathered and professionally managed	BBSC <ul style="list-style-type: none"> <li>• Annual reptile survey completed on BBSC</li> </ul> WWCC <ul style="list-style-type: none"> <li>• Butterfly transect survey completed WWCC</li> <li>• CER surveys of footpaths, nightjar &amp; woodcock</li> </ul> AC <ul style="list-style-type: none"> <li>• Butterfly transect survey completed on AC by volunteers</li> <li>• Lower slopes bird survey completed on AC by volunteers</li> <li>• Nightingale heard in two places on AC</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> </ul>
1.4	Community support and engagement in the conservation of our open spaces is increased	<ul style="list-style-type: none"> <li>• 120 volunteer activities were run over the period involving 848 volunteers. This resulted in 3877 hours of volunteer support in the period</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> </ul>
1.5	Greater and more effective engagement with the planning system to influence the protection of our open spaces in the most relevant way	BBSC <ul style="list-style-type: none"> <li>• Slough and Buckinghamshire Council Local Nature Recovery Strategy Meetings attended covering both habitats and Species processes. Staff have provided support on the implementation of the Slough meetings</li> </ul> AC <ul style="list-style-type: none"> <li>• AC senior ranger attended Mole River catchment partnership</li> <li>• AC head ranger attended Surrey Countryside and Parks Forum</li> </ul> WWCC <ul style="list-style-type: none"> <li>• WWCC staff attended habitat workshop Local Nature Recovery Strategy workshop for Greater London at City Hall</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>

1	Environment/Conservation/Heritage (NEB Nature Conservation and Resilience strategy)		
	Action/Objective	Progress update (Quarter One 2024-25)	Also contributes to:
	Landscape connectivity around our open spaces is enhanced through collaboration with other organisations and stakeholders	BBSC <ul style="list-style-type: none"> <li>• Bucks Landscape Project: Stakeholder meeting held in June</li> </ul> AC <ul style="list-style-type: none"> <li>• AC rangers attend Ashtead and Epsom Commons' SSSI Working Group</li> <li>• WWCC</li> <li>• Natural England's response to the first consultation on the proposed extensions to the Surrey Hills National Landscape (formerly Area of Outstanding Natural Beauty) was published in July. A second phase of consultation will be held which will focus on the changes made since the first consultation. One change impacting land owned by the Coulsdon Commons charity was the proposed inclusion of a field to the east of Farthing Downs. A report will be prepared for the November EFCC Committee on this.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
	Reduced visitor impact on priority habitats and other important sites through sustainable visitor and mitigation strategies being in place and implemented		<ul style="list-style-type: none"> <li>•</li> </ul>
	Damaging introduced species monitored and kept under control	BBSC <ul style="list-style-type: none"> <li>• Bracken control undertaken by Volunteers/staff</li> <li>• Ash Dieback survey completed.</li> <li>• Oak Processionary Moth (OPM) surveys completed, and nest removal as required</li> <li>• Around 800 grey squirrels managed</li> </ul> AC <ul style="list-style-type: none"> <li>• Golden Rod and <i>Carex</i> control undertaken by Volunteers</li> <li>• OPM surveys completed, and nest removal as required</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> </ul>

<b>1 Environment/Conservation/Heritage (NEB Nature Conservation and Resilience strategy)</b>			
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
		<ul style="list-style-type: none"> <li>OPM nest collection by NL (Hampstead) team on AC to continue <i>Carcelia iliaca</i> study</li> <li>WWCC</li> <li>Ragwort Control undertaken at WWCC (Volunteers)</li> </ul>	
	Climate resilience plans prepared for each open space	<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
	The City of London Corporation's Climate Action Strategy goals are met for the open spaces	<p>AC</p> <ul style="list-style-type: none"> <li>In liaison with the Environment Agency and SCC Natural Flood defence team, applications are being drawn up for 16 "Leaky Dams"; natural materials are being gathered whilst ground conditions allow from last winter's conservation projects on AC</li> </ul> <p>BBSC</p> <ul style="list-style-type: none"> <li>Grey Squirrel control implemented across BB (365 caught)</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
<b>2 Education / Training (NEB Culture, Heritage and Learning Strategy)</b>			
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
2.1	Build and sustain meaningful and lasting partnerships with the communities we serve	<ul style="list-style-type: none"> <li>31 unique groups were engaged over the period including volunteer groups, community organisations and schools.</li> <li>Rangers and volunteers took the AC stall to the annual Ashtead Village Day</li> <li>Attended the Annual Farnham Common Parish Council meeting including staffing a BB display.</li> <li>CERs attended local nature recovery strategy meeting in Slough, Project Sponge meeting, Stoke Poges Horticultural show, &amp; regular CER walks in Slough for Slough residents</li> </ul>	<ul style="list-style-type: none"> <li>Access and Recreation</li> <li>Nature Conservation and Resilience.</li> <li>Learning and Heritage</li> </ul>

2 Education / Training (NEB Culture, Heritage and Learning Strategy)			
	Action/Objective	Progress update (Quarter One 2024-25)	Also contributes to:
2.2	Implement a holistic approach to community engagement that encourages active participation		•
2.3	Cultivate and support successful partner organisations that support us in mission delivery	<p>WWCC</p> <ul style="list-style-type: none"> <li>• Worked closely with the Kenley Revival Volunteers on public events/activities promoting the airfield heritage over the period</li> <li>• Hosted visit by Natural England staff in June to WWCC</li> <li>• Liaised with Sustrans on a CoL funded project to improve roadside safety between Kenley Station and Riddlesdown on WWCC and create a volunteer group to manage a wild meadow area at Kenley Station</li> </ul> <p>BBSC</p> <ul style="list-style-type: none"> <li>• Hosted visit by Natural England National staff responsible for giving guidance on trees, wood pasture and woodland.</li> <li>• Hosted visit to BB by National Trust staff from Ashridge</li> <li>• BB hosted a visit from head forester Peter Fixler from Morris Arboretum, Pennsylvania University to discuss veteran tree management and resilience/shared learning</li> </ul>	<ul style="list-style-type: none"> <li>• Learning and Heritage</li> <li>• Nature Conservation and Resilience</li> <li>• Access and Recreation</li> </ul>
2.4	Ensure diverse and representative participation in our work and spaces)		•
2.5	Create physical spaces that are as accessible as possible to as many people as possible		•

2 Education / Training (NEB Culture, Heritage and Learning Strategy)			
	Action/Objective	Progress update (Quarter One 2024-25)	Also contributes to:
2.6	Engage in continuous self-reflection to identify opportunities for continuous improvement		•
2.7	Create opportunities for user groups and communities to provide additional resource to the Corporation to support mission delivery	•	•
2.8	Improve health and wellbeing through our open spaces through successful and effective community engagement	<p>BBSC</p> <ul style="list-style-type: none"> <li>• Health walks organised or hosted at BB</li> <li>• CERs attended wellbeing events at Burnham &amp; Farnham common</li> <li>• Forest Bathing event held at BB</li> </ul> <p>WWCC</p> <ul style="list-style-type: none"> <li>• Engaged with over 120 people during WWCCs 'Big Wild Walk' event on Kenley Common in May. This 4km trail had multiple stations led by Rangers and volunteers with activities to highlight important species/habitats and showcase management actions e.g. conservation grazing, coppicing/charcoal production.</li> </ul>	•
2.9	Provide bespoke learning sessions for children and young people with additional needs.	<ul style="list-style-type: none"> <li>• Annual summer programme of school visits, scout groups and work experience students on AC</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> </ul>



<b>2 Education / Training (NEB Culture, Heritage and Learning Strategy)</b>			
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
2.10	Provide opportunities for apprenticeships and traineeships leading to skills and career development.	<ul style="list-style-type: none"> <li>A second apprentice Ranger has been agreed for WWCC and is being progressed. This will mean we have three apprentices operating at the Commons</li> </ul>	

<b>3 Recreation (NEB Access and Recreation Strategy)</b>			
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
3.1	Capital Projects: Signs replacement	AC <ul style="list-style-type: none"> <li>Tender undertaken for a supplier to make 6 new signs utilising on oak timber from AC</li> </ul> WWCC <ul style="list-style-type: none"> <li>Prices sought for suppliers of 40 new entrance signs based on sustainable durable timber.</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
3.2	Kenley Common Long term vision and plan	<ul style="list-style-type: none"> <li>.</li> <li>.</li> <li>.</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
3.3	Accessibility audit and strategy		<ul style="list-style-type: none"> <li></li> </ul>
3.4	Sustainable Visitor Strategy	<ul style="list-style-type: none"> <li>Footprint Ecology engaged to prepare a Sustainable Visitor Strategy for BB. First draft is due in Sept 2024</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>

<b>3 Recreation (NEB Access and Recreation Strategy)</b>			
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
3.5	Infrastructure annual audits	•	•

<b>4 Arts / Culture / Heritage / Science (NEB Culture, Learning and Heritage Strategy)</b>			
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
4.1	"Engage participants in activities which increase feelings of wellbeing."		•
4.2	Provide opportunities for adult volunteering as a means to increase wellbeing.	•	•
4.3	Engage participants in our learning, heritage and cultural activities which provide opportunities to explore, enjoy and feel safe in our spaces.	•	•
4.4	Provide activities which enable participants to build confidence to explore green spaces.	<ul style="list-style-type: none"> <li>• The Information Ranger led a series of walks on the WWCCs to promote the South London Downs National Nature Reserve as part of Natural England's NNR week in May. These events engaged with over 40 people who had not visited the site before.</li> <li>• CERs led several on and off-site activities promoting sustainable use of green spaces</li> </ul>	▪

## Appendix 1

4.5	Develop strategic partnerships with organisations that help to deliver our culture, heritage and learning offer.	<ul style="list-style-type: none"> <li>• New team at Leatherhead Museum met with rangers and a new partnership formed and they are planning an event in September on AC.</li> <li>• Kenley Revival volunteers represented the WWCC at the Military Aviation Network meeting at the RAF Museum in Hendon exchanging knowledge with aviation heritage organisations/sites.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Access and Recreation</li> </ul>
4.6	Conserve and enhance our heritage assets in accordance with statutory requirements, sector guidance and best practice.	<ul style="list-style-type: none"> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>▪</li> </ul>
4.7	Facilitate a deep sense of pride in and attachment to our open spaces among user groups and communities	<ul style="list-style-type: none"> <li>• Public Tidy up/Litter pick events held at AC, WWCC</li> <li>• Hosted Forest Activity Badge activity for 1st Fetcham Scouts</li> <li>• Held two community mega tasks to pull ragwort on WWCC</li> </ul>	<ul style="list-style-type: none"> <li>• Nature Conservation and Resilience</li> </ul>

<b>5</b>	<b>Income Generation</b>		
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
5.1	Car Park income	<ul style="list-style-type: none"> <li>• Car parking income for the first quarter was £16,001.67 for all car parks. This is down £1721.71 on the four-year average and reflects the wet weather of this quarter</li> </ul>	<ul style="list-style-type: none"> <li>• .</li> <li>• .</li> <li>• .</li> </ul>
	Filming	<ul style="list-style-type: none"> <li>• A large feature film completed filming during the Quarter at BB returning a location fee of £101,150 with staff costs charged on top of that at £8526. Filming fees are charged as laid out in the schedule for fees</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>




	Grant Income	<ul style="list-style-type: none"> <li>• Claim for £54,862 submitted to RPA for AC 2024</li> <li>• Claim for £91,634 submitted to RPA for BBSC 2024</li> <li>• Claim for approximately £43,000 submitted to RPA for WWCC 2024</li> </ul>	•
	Wayleaves	<ul style="list-style-type: none"> <li>• A long-standing wayleave dispute at BBSC has been agreed seeing the annual fee increased from £50/year for 19 units to £92.54/unit/year</li> </ul>	•

<b>6</b>	<b>People Management</b>		
	<b>Action/Objective</b>	<b>Progress update (Quarter One 2024-25)</b>	<b>Also contributes to:</b>
6.1	Recruitment	<ul style="list-style-type: none"> <li>• A Support Services Officer has been recruited to fill the vacant post at AC</li> <li>• New Assistant Ranger Conservation &amp; Assistant Ranger People &amp; access recruited and in post</li> <li>• The fifth recruitment process has been successful for the BB Conservation Officer with the roll offered and pending the HR procedures.</li> </ul>	
	Apprenticeships	<ul style="list-style-type: none"> <li>• A second apprentice Ranger has been agreed for WWCC and is being progressed. This will mean we have three apprentices operating at the Commons</li> </ul>	
	Accidents	<ul style="list-style-type: none"> <li>• We have had four accidents during this quarter. A volunteer was injured by a sheep. A staff member and two volunteers were impacted by OPM hairs as part of a task in June. One member of staff suffered a bad back following a task and another had a bump to the head.</li> <li>• All incidents have been investigated as per the COL procedures.</li> </ul>	

	Training	<ul style="list-style-type: none"><li>• Ranger at AC completes VetCert (Consultant level) accreditation</li><li>• Three Rangers completed sit inside ATV Training.</li></ul>	
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## Key

-  Nothing or only a little achieved
-  Partially or mostly achieved
-  100% achieved or overachieved
- Positive factor
- Negative factor



### Manage grassland

- Grassland managed according to plan



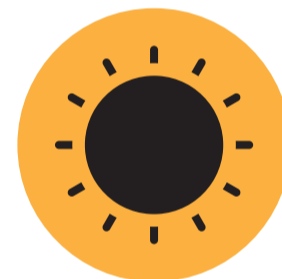
### Manage wetland

- Plan called for review of pond management regimes during 2023-24 but this was not completed



### Monitoring and research

- Additional fungi survey completed
- Saprophytic invertebrate survey ranked Ashtead joint fourth in UK in Index of Ecological Continuity
- Collation of survey data not completed
- Grasshopper and cricket survey not done
- Important species map needs maintaining



### Adapt to climate change

- Early finish to cutting season
- Some reduction in green waste burnt
- Additional boundary work undertaken (firebreaks)
- No replacement of hydrocarbon powered vehicles or tools this year
- No reduction in electricity consumption



### Create a welcoming place

- Mowing paths and rides
- Maintaining gates
- Temporary signage of work areas
- Surfaced and unsurfaced path networks showing deterioration
- Need for more regular ranger patrols



### Maintain a healthy, safe and secure place

- All elements completed according to plan



### Present a well maintained and clean place

- All elements completed according to plan



### Promote community involvement

- Over 6,000 hours of volunteer involvement



### Marketing and communication

- Monthly news article
- Some social media presence
- Limited capacity to do much promotion



### Provide activities and events

- Number of ranger led events above target with 16 events engaging 231 participants
- Limited presence at external events and outreach work



### Provide educational visits and work experience opportunities

- 3 schools/ 208 pupils engaged
- 4 work experience opportunities supported



### Tree safety

- All elements completed according to plan



### Conserve and protect heritage assets

- Vegetation growth on Scheduled Monuments controlled
- Coal Tax Posts maintained
- On site interpretative signage not renewed



### Estate and asset management

- Dam and drains inspected and maintained
- Infrastructure works controlled by licence
- Building and structures maintenance unsatisfactory



### Conserving the ancient oak pollards and maintaining decaying wood habitat

- All aerial work on ancient trees completed
- All halo release completed
- More decaying wood left onsite
- Root zone protection not undertaken
- New pollards created but not tagged



### Managing bracken, firebreaks and rides to improve fire resilience

- Area of bracken mown increased
- Plenty of work on firebreaks, rides and boundaries, including residential boundaries
- No strimming and raking of bracken
- Creation of new firebreaks behind schedule



### Graze Ashtead Common

- Grazed according to plan



### Manage woodland

- Hazel coppiced by Megatask and as part of halo release work
- Some work completed on transition zones and non-native/ invasive species, but more to do



### Manage scrub

- Scrub managed according to plan

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<b>Committee(s)</b>	<b>Dated:</b>
Epping Forest & Commons Committee	19/09/2024
<b>Subject:</b> Draft Ashtead Common Trustee's Annual Report and Financial Statements for the Year Ended 31 March 2024	<b>Public</b>
<b>Which outcomes in the City Corporation's Corporate Plan does this proposal aim to impact directly?</b>	n/a
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>N</b>
<b>If so, how much?</b>	n/a
<b>What is the source of Funding?</b>	n/a
<b>Has this Funding Source been agreed with the Chamberlain's Department?</b>	n/a
<b>Report of:</b> The Chamberlain Executive Director Environment	<b>For Information</b>
<b>Report author:</b> Clem Harcourt, Chamberlain's Department	

## Summary

A draft version of the Trustee's Annual Report and Financial Statements for the year ended 31 March 2024 for Ashtead Common (charity registration number 1051510) are presented for information in the format required by the Charity Commission.

## Recommendation(s)

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

## Main Report

1. A draft copy of the Trustee's Annual Report and Financial Statements for the Ashtead Common charity are presented for information to your Committee. This provides an opportunity for Members to review and comment on the latest draft of the Annual Report and Financial Statements before the document is filed with the Charity Commission ahead of the regulatory deadline of 31 January 2025.
2. Members should note that the Annual Report and Financial Statements is currently in draft format and has not yet been signed by either the Trustee or the charity's independent examiners, Crowe U.K. LLP and is therefore subject to change. It should also be noted that the draft Annual Report and Financial Statements is also being reviewed by the Comptroller and City Solicitor and other stakeholders and so further changes may be required to the document. A final version of the Annual Report and Financial Statements will be made available to Members once this has been filed with the Charity Commission.
3. Members may also wish to note that the Trustee's Annual Report and Financial Statements for 2023/24 is subject to approval by Finance Committee on behalf

of the Trustee in line with the arrangements in place for other charities in which the City is trustee.

4. The information contained within the draft Annual Report and Financial Statements has already been presented to your Committee via the outturn report on 18 July 2024.

### **Appendices**

- Appendix 1 – Draft Ashtead 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](mailto:clem.harcourt@cityoflondon.gov.uk)

Ashtead Common

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

Charity registration number 1051510

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## ORIGINS OF THE CHARITY

Ashtead Common is a 200-hectare nature reserve, home to over 1,000 living ancient oak pollards. Its natural and cultural heritage are of national importance, the legacy of centuries of interaction between people and the environment. The Ashtead Common charity was established under the Corporation of London (Open Spaces) Act 1878 which states that the purpose of the charity is the preservation of the Common at Ashtead for the recreation and enjoyment of the public.

### Acquisition

The City of London acquired the Lordship of the Manor of Ashtead from the Trustees of Lord Barnby's Charitable Foundation on March 25<sup>th</sup> 1991. It was the wish of the Trustees that the nature of the Common be forever preserved for the use and benefit of the general public. To achieve this, they approached Mole Valley District Council, who already held a lease for Woodfield, to see whether they would be prepared to purchase the Common. In subsequent negotiations it was agreed that Mole Valley District Council would complete the acquisition of the southern part of Woodfield for the sum of £875. The Trustees transferred the remainder of the Common directly to the City of London for the sum of £29,125.

### Protected rights and designations

Ashtead Common was registered as a common in 1968 (register unit number CL 280). An entry was made in the Register of Common Land in 1970 to record rights in common held by the private owners of Newton Wood. These include rights of access, right of pasture for four cattle, estovers (collection of fallen branches or bracken) and turbary (turf or peat). In conjunction with Epsom Common, much of Ashtead Common (180 hectares) was designated as a Site of Special Scientific Interest (SSSI) in 1955 for its diversity of habitat, rare invertebrates (particularly decaying wood specialists, flies and butterflies) and rich community of breeding birds. Woodfield (8 hectares) was not included but was later designated as a Site of Nature Conservation Importance for species diversity with rare species present. The area designated as National Nature Reserve (NNR) on September 26<sup>th</sup> 1995 follows the SSSI boundary, so it too is 180 hectares in size. As well as Woodfield, the other notable exclusions include the City owned land south of the railway line (sometimes called Howards or Craddocks Wood), and a thin strip adjacent to the railway line between the Woodlands Road entrance and Bridleway 38. Ashtead Common was registered as a charity on December 19<sup>th</sup> 1995.

### Community involvement and visitors

The City of London adopted aspects of the Community Woodland model when it acquired Ashtead Common in 1991, and the local community has been an integral part of the Commons' management ever since. Primarily it is through practical conservation volunteering that the local community is involved. Much of the work to manage the Common is literally done by the local community itself.

# TRUSTEE'S ANNUAL REPORT

## STRUCTURE AND GOVERNANCE

### GOVERNING DOCUMENTS

The Governing Document 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 Ashtead 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. Elected Aldermen and Members of the City of London Corporation are appointed to the Epping Forest and Commons Committee governing Ashtead Common by the Court of Common Council of the City of London Corporation.

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 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 and Commons Committee** - responsible for the activities undertaken at Ashtead Common, approving budget allocations for the forthcoming year and acting as Trustee of the charity.

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 further more detailed work is currently being undertaken as part of a review of the City of London Corporation's Natural Environment charities. This review is due to be completed by December 2024. Reference is 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 25.

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 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. Ashtead Common became part of the Environment Department from 1 April 2022.

## **INDUCTION AND TRAINING OF MEMBERS**

The City Corporation makes available to its Members, 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 Ashtead 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 objective of the charity is the preservation in perpetuity of the common at Ashtead as an open space 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:

- Ashtead Common to be kept as open space for public recreation.
- Natural aspect to be preserved.
- Protect the timber and other trees, pollards, shrubs, underwood and herbage.
- Land to be unenclosed and unbuilt upon, except those features required for better attainment of the Act and deemed necessary by the City.
- Byelaws protecting the site and its features to be enforced.
- Encroachments to be resisted and abated.

Main activities undertaken in relation to these purposes:

- Practical conservation management activities to maintain the biodiversity of Ashtead Common, such as tree surgery work on the veteran oak pollards, bracken suppression and management of firebreaks, scrub, grassland and wetland habitats.
- Providing volunteering opportunities to encourage community involvement.
- Providing and maintaining facilities for informal recreation.
- Grazing with cattle.
- Protecting Ashtead Common 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 a Roman villa and tileworks.
- Managing and creating watercourses and water management systems.

Ashtead Common'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 Ashtead 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 Ashtead 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 Ashtead Common 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 may from time to time make and alter byelaws.*

The Ashtead Common Management Plan describes the strategy for achieving these aims.



## **Volunteers**

Volunteering remains strong at Ashtead Common. In total 6,320 hours of volunteering was achieved during the year (2022/23: 6,070 hours). The majority of this input was directly supervised by staff, but the figure also includes activities such as tool maintenance undertaken with little staff supervision.

## **Remuneration Policy**

The charity's senior 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 charity is committed to equal opportunities for all employees. An Equality and Inclusion Board has been established to actively promote equality, diversity and inclusion in service delivery and employment practices. The Board 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 Ashtead 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 fundraisers, 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.

A donations page features on the Ashtead Common webpage, inviting and enabling the public to make an online donation.

The charity received nil complaints in relation to fundraising activities in the current year (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 Ashtead Common's aims and objectives and in planning future activities. The purpose of the charity is the preservation in perpetuity of the common at Ashtead as an open space for the recreation and enjoyment of the public. Almost the entire open space is designated as a NNR and SSSI.

Past land use has influenced the Common, creating its rich ecological and cultural diversity. Today it is an important amenity resource for local people, who use the site for a variety of informal recreational and educational activities. Local people are actively encouraged to become involved as volunteers in all aspects of managing the Common.

Consequently, the Trustee considers that Ashtead 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 25.

## ACHIEVEMENTS AND PERFORMANCE

A full programme of conservation management was delivered by staff, volunteers and contractors.

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

**Landscape scale conservation** – Actively support the proposals to enlarge the NNR to create a landscape scale designation that includes several sites in various ownerships near to Ashtead Common NNR. Additionally seek to engage with initiatives such as Local Nature Recovery Networks as the opportunity presents and continue to work with neighbours to safeguard and restore ecosystems beyond our boundaries (a NNR Standard).

The Ashtead team actively engaged with partners to progress the concept of a Super NNR that would encompass several sites near to Ashtead Common NNR. This included liaising with a local community group on the installation of a signalised crossing of the A243 Leatherhead Road near the Star Pub to improve access between the proposed NNR areas. Unfortunately, towards the end of the year Natural England decided to prioritise designations in other areas, so the Super NNR concept will not progress. However, the crossing proposal is still live, and communication links developed with the partners will be maintained.

**Implementing the Management Plan** – Work to manage the ancient oak pollards will recommence providing the trees are not subject to undue climatic stress. Wood pasture management will focus on areas around the ancient pollards, options for introducing virtual fencing will be reviewed to establish a likely timescale for their introduction. Pond maintenance regimes will also be reviewed. Survey and monitoring will focus mainly on saproxylic invertebrates.

The summer of 2022 was exceptionally dry, potentially causing stress to the ancient oak pollards, so a decision was taken not to work on them during the Autumn/Winter of 2022-23. This meant that there was a need to catch-up with the programme, and a total of 73 ancient trees had work done to them this Autumn-Winter as a result. Scrub and ride management were achieved according to the plan, and for the second year an emphasis was placed on managing firebreaks and residential boundaries to improve fire resilience.

**Implement Countryside Stewardship** – Delivery of the BE6 option to manage veteran trees will be adjusted to take account of the missed cutting cycle.

73 ancient trees were worked on during the autumn – winter of 2023. This partly caught-up with the backlog from 2022. All other options were delivered according to the schedule.

**Provide volunteering opportunities** – Provide high quality opportunities to engage with all aspects of the charities work. Seek ways to demonstrate the value of volunteering and the benefits it provides.

6,320 hours of volunteering were achieved during the year. Many of these hours were the result of the well-attended Thursday volunteer practical conservation group, but volunteers work alongside rangers regularly on other days too. Volunteers also undertake survey and monitoring work.

## PLANS FOR FUTURE PERIODS

### Key projects for 2024/25 include:

**Implementing the Management Plan** – The work to manage the ancient oak pollards will include work scheduled for this year, plus some catch-up work from the drought affected year in 2022. Wood pasture management will focus on areas around the ancient pollards, scrub management will be delivered according to the schedule. Survey and monitoring will focus on birds.

**Implement Countryside Stewardship** – Deliver year three of the 10-year agreement. Chemical control of bracken has been removed from the scheme because the herbicide used is no longer available. However, mechanical control of bracken will continue.

**Introduce virtual fencing** – Working with grazing partners Surrey Wildlife Trust, 10 Belted Galloway cattle will graze the common using the No Fence system. This allows enclosures to be established virtually and reports the position and movements of the cows, making the daily checks easier. Initially the virtual fence technology will be introduced alongside temporary electric fencing to ensure the system works as effectively on Ashtead Common as it does elsewhere.

**Install 12 leaky dams** – As part of the City's Carbon Reduction Project initiative to sequester carbon, locations for 12 leaky dams have been provisionally identified. The aim is that these dams will keep areas wetter for longer, thereby slowing the rate of decay and consequently carbon release from vegetative material stored in the soil. Although their impact on this front is likely to be marginal, the beneficial byproduct of slowing water runoff into and along the course of the Rye Brook will be impactful.

**Provide volunteering opportunities** – Provide high quality opportunities to engage with all aspects of the charities work. Seek ways to demonstrate the value of volunteering and the benefits it provides.

# FINANCIAL REVIEW

## Overview of Financial Performance

### Income

In 2023/24, the charity's total income for the year was £693,102, an overall increase of £133,930 against the previous year (£559,172). The increase was largely due to an increase in the deficit funding grant from the City of London due to an increase in expenditure.

Income from Charitable Activities (£28,348) comprised of charges for use of facilities and licences (2022/23: £2,633 from charges for use of facilities, licences and sales of timber). The increase in income was due to a one-off works compound licence being granted.

Grants income of £52,697 was received in the year (2022/23: £30,942). Payment rates for several options forming the Countryside Stewardship Scheme agreement were significantly increased resulting in the increase of grant income. The grants relate 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.

The Ashtead Common website collected £726 in donations (2022/23: £1,660). This income is designated to the maintenance of the ancient trees of Ashtead Common. Other donations collected comprised £2,203 related to amounts contributed towards the hosting of events (2022/23: £410 contributions from hosting of events and supply of by-products to the local allotment)

An amount of £609,128 (2022/23: £523,527) was received from the City of London Corporation's City's Estate as a contribution towards the running costs of the charity. The grant increased in the year because it represents deficit funding required for any expenditure not covered by other income, and expenditure in the year increased as explained below.

### Expenditure

Total expenditure for the year was £692,376 (2022/23: £557,512) all of which related to charitable activities. The increase was largely due to additional grounds maintenance being incurred on veteran tree management, due in part to catch-up work caused by the drought of summer 2022. A ride-on flail mower was also purchased during 2023/24 which will enable effective in-house delivery of work previously contracted out and resulted in additional expenditure being incurred on equipment purchases compared with the previous year.

### Funds held

The charity's designated fund consists of unrestricted income which the Trustee has chosen to set aside for a specific purpose. Such designations are not legally binding, and the trustee can decide to "undesignate" the fund at any time. Designations as at 31 March 2024 were £2,386 (2022/23: £1,660). This relates to donations collected via the Ashtead Common website, designated to maintain ancient trees.

Details of funds held, including their purposes, are set out within note 12 to the financial statements.

## Reserves

The charity is wholly supported by the City of London Corporation which is committed to maintain and preserve Ashtead Common 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 no free reserves and a reserves policy is considered by the Trustee to be inappropriate.

## 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:

<b>Risk</b>	<b>Actions to manage risks</b>
<b>Negative impacts of pests and diseases</b>	Actions plans are in place to address Lyme Disease. The Tree Safety Policy is reviewed every three years and the local site risk map annually.
<b>Decline in condition of assets</b>	Buildings and structures, particularly byelaw boards, are monitored continuously. Officers report defects to the City Surveyor's Department and remove any which become unsound.
<b>Negative impacts of development and encroachment</b>	Local plans continue to be developed and are scrutinised and commented on when required. The situation is kept under regular review.
<b>Climate change – fire, storms, drought, (ancient trees particularly vulnerable)</b>	The Fire Management Plan is reviewed and updated bi-annually. Habitat fire management and monitoring policies and plans are in place and link to staff training and local emergency services. Storm monitoring and management and closure policies are in place and are linked to high staff awareness and training. Ongoing research and dialogue is undertaken to understand the potential impacts of climate change on Ashtead Common.
<b>Water pollution of the Rye Brook</b>	A remote monitoring device has been installed. This long-term monitoring will determine if the apparent improvements in water quality seen in summer 2022 are genuine and sustained.

## 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

Guildhall, London

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[this report has not yet been signed]

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



# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF ASHTEAD COMMON

I report to the Trustee on my examination of the accounts of Ashtead Common for the year ended 31 March 2024 which are set out on pages 14 to 24.

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.

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

[this report has not yet been signed]

# STATEMENT OF FINANCIAL ACTIVITIES

## FOR THE YEAR ENDED 31 MARCH 2024

		<b>Unrestricted Funds</b>	Unrestricted Funds
	Notes	<b>2023/24</b>	2022/23
		<b>£</b>	<b>£</b>
<b>Income from:</b>			
Voluntary activities	2	<b>55,626</b>	33,012
Charitable activities	3	<b>28,348</b>	2,633
Grant from City of London Corporation	4	<b>609,128</b>	523,527
<b>Total income</b>		<b>693,102</b>	559,172
<b>Expenditure on:</b>			
Charitable activities:			
Preservation of Ashtead Common	5	<b>692,376</b>	557,512
<b>Total expenditure</b>		<b>692,376</b>	557,512
<b>Net income/(expenditure)</b>		<b>726</b>	1,660
<b>Net movement in funds</b>		<b>726</b>	1,660
<b>Reconciliation of funds:</b>			
Total funds brought forward	12	<b>1,660</b>	-
<b>Total funds carried forward</b>	12	<b>2,386</b>	1,660

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 16 to 24 form part of these financial statements.

**BALANCE SHEET****AS AT 31 MARCH 2024**

	Notes	2024	2023
		Total £	Total £
<b>Current assets</b>			
Debtors	9	38,733	35,520
<b>Total current assets</b>		<b>38,733</b>	<b>35,520</b>
<b>Creditors: Amounts falling due within one year</b>	10	<b>(36,347)</b>	<b>(33,860)</b>
<b>Net current assets</b>		<b>2,386</b>	<b>1,660</b>
<b>Total assets less current liabilities</b>		<b>2,386</b>	<b>1,660</b>
<b>Total net assets</b>		<b>2,386</b>	<b>1,660</b>
<b>The funds of the charity:</b>			
Unrestricted income funds	12	2,386	1,660
<b>Total funds</b>		<b>2,386</b>	<b>1,660</b>

The notes on pages 16 to 24 form part of these financial statements

Approved and signed on behalf of the Trustee.

Caroline Al-Beyerty

Chamberlain of London and Chief Financial Officer

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[this has not yet been signed]

# 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 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.

### (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 Cash. On an annual basis, a medium-term financial forecast is prepared for City's Cash, 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 financial position, including future income levels 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 have not made any key judgements or assumptions.

**(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](http://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 charges for use of facilities, contributions, grants (including government grants from the RPA), sales and license 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 it recognised in the SOFA at this point.

**(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. 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 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**

Ashtead Common comprises 200 hectares (500 acres) of land located in North East Surrey, together with associated buildings. The object of the charity is the preservation in perpetuity of the common at Ashtead as an open space for the recreation and enjoyment of the public. Ashtead Common is considered to be inalienable (i.e. 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 would be 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.

#### **(j) Funds structure**

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

**Unrestricted income 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.

**(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) 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 <b>2023/24</b> £	Unrestricted funds 2022/23 £
Grants	<b>52,697</b>	30,942
Donations	<b>2,929</b>	2,070
<b>Total</b>	<b>55,626</b>	33,012

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds <b>2023/24</b> £	Unrestricted funds 2022/23 £
Charges for use of facilities	<b>26,452</b>	482
Sales	-	500
Licenses	<b>1,896</b>	1,651
<b>Total</b>	<b>28,348</b>	2,633

**4. INCOME FROM THE CITY OF LONDON CORPORATION**

	Unrestricted funds <b>2023/24</b> £	Unrestricted funds 2022/23 £
Revenue and capital grant from City of London Corporation	<b>609,128</b>	523,527

**Income for the year included:**

**Grants** – being amounts received from organisations for delivering some or all of the charity's objects. Grants have been received from Natural England's Countryside Stewardship Scheme relating to works carried out at Ashtead Common during 2023/24. All grant income received has been fully recognised as revenue in the financial statements and

there were no unfilled conditions relating to the grant income received as at 31 March 2024. No other forms of government assistance were received by the charity during 2023/24.

**Donations** – consist of campaign donations collected through the Ashtead Common website plus voluntary contributions towards the hosting of events such as bat walks.

**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.

**Charitable activities** – being amounts generated from licences, room hire, and charges made to the public for the use of facilities.

## 5. EXPENDITURE

	Direct costs £	Support costs £	<b>Total 2023/24 £</b>	Direct costs £	Support costs £	Total 2022/23 £
Preservation of Ashtead Common	582,217	110,159	<b>692,376</b>	440,048	117,464	557,512
<b>Total</b>	582,217	110,159	<b>692,376</b>	440,048	117,464	557,512

### Charitable activity

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

### Independent examiner's remuneration and fees for other services

Crowe U.K. LLP are the auditors of the City of London City's Estate Fund and provide assurance services to all of the different charities of which it is Trustee. In 2023/24, an independent examination fee of £1,943 was recharged (2022/23: £2,000). No other services were provided to the charity by its examiners 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	11,326	-	<b>11,326</b>	20,081
Comptroller & City Solicitor	-	-	-	3,660
Town Clerk	-	15,279	<b>15,279</b>	18,054
City Surveyor	8,192	-	<b>8,192</b>	5,668
Natural Environment directorate	40,060	-	<b>40,060</b>	48,566
Other governance & support costs	2,865	1,943	<b>4,808</b>	4,987
Digital Services	30,494	-	<b>30,494</b>	16,448
Sub-total	92,937	17,222	<b>110,159</b>	117,464
Reallocation of governance costs	17,222	(17,222)	-	-
<b>Total</b>	<b>110,159</b>	<b>-</b>	<b>110,159</b>	117,464

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 6 (2022/23: 6).

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

	2023/24 £	2022/23 £
Salaries and wages	<b>255,138</b>	225,702
National Insurance costs	<b>26,515</b>	24,470
Employer's pension contributions	<b>56,360</b>	50,529
<b>Total emoluments of employees</b>	<b>338,013</b>	300,701

The number of directly charged employees whose emoluments (excluding employer's pension contribution and national insurance 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 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 £2,812 (2022/23: £7,902). No members received any remuneration, with directly incurred expenses reimbursed, if claimed. Expenses totalling £nil were claimed in 2023/24 (2022/23: £nil).

## 8. HERITAGE ASSETS

Since 1995 the primary purpose of the charity has been the preservation in perpetuity of the common at Ashtead as an open space 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 Ashtead Common are contained in the Ashtead Common Heritage Conservation Plan 2021. Records of heritage assets owned and maintained by Ashtead Common can be obtained from the Executive Director of Environment at the principal address as stated on page 25.

## 9. DEBTORS – AMOUNTS DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	1,385	1,311
Recoverable VAT	6,232	4,832
Other debtors	31,116	29,377
<b>Total</b>	<b>38,733</b>	<b>35,520</b>

## 10. CREDITORS – AMOUNTS DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	5,357	2,133
Accruals	13,998	1,251
Bank overdraft	13,684	24,122
Deferred income	240	566
Other creditors	3,068	5,788
<b>Total</b>	<b>36,347</b>	<b>33,860</b>

Other creditors consist of listed creditors and a telecommunications wayleave rent deposit that will be returned in 2024/25.

Deferred income relates to income received in advance from customers relating to future accounting periods.

	2024 £	2023 £
<b>Deferred income analysis within creditors:</b>		
Balance at 1 April	566	246
Amounts released to income	(566)	(246)
Amounts deferred in the year	240	566
Balance at 31 March	<b>240</b>	<b>566</b>

## 11. ANALYSIS OF NET ASSETS BY FUND

At 31 March 2024	Unrestricted Income Funds			Total at 31 March 2023
	General Funds	Designated Funds	Total at 31 March 2024	
	£	£	£	£
Current Assets	36,347	2,386	<b>38,733</b>	35,520
Current Liabilities	(36,347)	-	<b>(36,347)</b>	(33,860)
<b>Total</b>	<b>-</b>	<b>2,386</b>	<b>2,386</b>	<b>1,660</b>

At 31 March 2023	Unrestricted Income Funds			Total at 31 March 2022
	General Funds	Designated Funds	Total at 31 March 2023	
	£	£	£	£
Current Assets	33,860	1,660	35,520	8,599
Current Liabilities	(33,860)	-	(33,860)	(8,599)
<b>Total</b>	<b>-</b>	<b>1,660</b>	<b>1,660</b>	<b>-</b>

## 12. MOVEMENT IN FUNDS

At 31 March 2024	Total as at 1 April 2023	Income	Expenditure	Total as at 31 March 2024
	£	£	£	£
Unrestricted funds:				
General funds	-	692,376	(692,376)	-
Designated funds:				
Ancient tree maintenance	1,660	726	-	<b>2,386</b>
<b>Total unrestricted funds</b>	<b>1,660</b>	<b>693,102</b>	<b>(692,376)</b>	<b>2,386</b>
<b>Total funds</b>	<b>1,660</b>	<b>693,102</b>	<b>(692,376)</b>	<b>2,386</b>

At 31 March 2023	Total as at 1 April 2022	Income	Expenditure	Total as at 31 March 2023
	£	£	£	£
Unrestricted funds:				
General funds	-	557,512	(557,512)	-
Designated funds:				
Ancient tree maintenance	-	1,660	-	1,660
<b>Total unrestricted funds</b>	<b>-</b>	<b>559,172</b>	<b>(557,512)</b>	<b>1,660</b>
<b>Total funds</b>	<b>-</b>	<b>559,172</b>	<b>(557,512)</b>	<b>1,660</b>

## Purposes of designated funds

Ancient tree maintenance – This designated fund has been established by the Trustee to support the maintenance of over 2,300 ancient trees at Ashtead Common, with plans for how best to deliver this support currently in development. From November 2022, the public have been invited to donate to Ashtead Common via a campaign donations page on their website. Donations received through that campaign are designated to this fund. Designated donations amounted to £726 (2022/23: £1,660).

## 13. RELATED PARTY TRANSACTIONS

The City Corporation is the sole Trustee of the charity, as described on page 2. 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 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](http://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	<b>110,159</b> (nil)	117,464 (nil)	Management, surveying and administrative services provided for the charity
		<b>609,128</b> (nil)	523,527 (nil)	The City of London Corporation's City's Cash meets the deficit on running expenses of the charity

## REFERENCE AND ADMINISTRATION DETAILS

**CHARITY NAME:** Ashtead Common

Registered charity number: 1051510

**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**

Juliemma McLoughlin – Executive Director of Environment (resigned 30<sup>th</sup> November 2023)

Bob Roberts – Interim Executive Director of Environment (appointed 12<sup>th</sup> July 2023)

Emily Brennan – Director of Natural Environment (appointed 5<sup>th</sup> June 2023)

**INDEPENDENT EXAMINER**

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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<b>Committee(s)</b>	<b>Dated:</b>
Epping Forest & Commons Committee	19/09/2024
<b>Subject:</b> Draft Burnham Beeches and Stoke Common Trustee's Annual Report and Financial Statements for the Year Ended 31 March 2024	<b>Public</b>
<b>Which outcomes in the City Corporation's Corporate Plan does this proposal aim to impact directly?</b>	n/a
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>N</b>
<b>If so, how much?</b>	n/a
<b>What is the source of Funding?</b>	n/a
<b>Has this Funding Source been agreed with the Chamberlain's Department?</b>	n/a
<b>Report of:</b> The Chamberlain Executive Director Environment	<b>For Information</b>
<b>Report author:</b> Clem Harcourt, Chamberlain's Department	

### Summary

A draft 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 draft version of the Trustee's Annual Report and Financial Statements for the 2023/24 Financial Year be noted.

### Main Report

1. A draft copy of the Trustee's Annual Report and Financial Statements for the Burnham Beeches and Stoke Common charity are presented for information to your Committee. This provides an opportunity for Members to review and comment on the latest draft of the Annual Report and Financial Statements before the document is filed with the Charity Commission ahead of the regulatory deadline of 31 January 2025.
2. Members should note that the Annual Report and Financial Statements is currently in draft format and has not yet been signed by either the Trustee or the charity's external auditors, Crowe U.K. LLP and is therefore subject to change. It should also be noted that the draft Annual Report and Financial Statements is also being reviewed by the Comptroller and City Solicitor and other stakeholders and so further changes may be required to the document. A final version of the Annual Report and Financial Statements will be made available to Members once this has been filed with the Charity Commission.

3. Members may also wish to note that the Trustee's Annual Report and Financial Statements for 2023/24 is subject to approval by Finance Committee on behalf of the Trustee in line with the arrangements in place for other charities in which the City is trustee.
4. The information contained within the draft Annual Report and Financial Statements has already been presented to your Committee via the outturn report on 18 July 2024.

### **Appendices**

- Appendix 1 – Draft 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](mailto: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).

The Burnham Beeches charity was established under the Corporation of London (Open Spaces) Act 1878 which provided that the purpose of the charity is the preservation in perpetuity of the Open Space known as Burnham Beeches, "the beeches", as open space for the recreation and enjoyment of the public.

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 review of the City of London Corporation's Natural Environment charities. This review is due to be completed by 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 37.

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, 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.
- Byelaws protecting the site and its features to be enforced.
- 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 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 three Scheduled Monuments, including an iron age hillfort and 13<sup>th</sup> 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. 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 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 senior 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 8 to the financial statements.

The charity is committed to equal opportunities for all employees. An Equality, Diversity & 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 37.

## **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 enforce the mitigation strategy to prevent damage from additional recreation pressure from new development which includes 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 visit alternative green spaces/wider countryside around those new developments. 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 HLF 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, the Stag carpark to heathland.

# FINANCIAL REVIEW

## Overview of Financial Performance

### Income

In 2023/24, the charity total income for the year was £1,727,148, an overall decrease of £547,140 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 £68,261 from rents (2022/23: £57,282). The decrease in income from fees and charges was due to a decrease in filming income.

Grants income of £74,596 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 £972,419 (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 £202,604 to £2,015,308 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 income fund 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 £1,023,534 (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) 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 is wholly supported by the City of London Corporation which is committed to maintain and preserve Burnham Beeches and Stoke Common 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 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 25.

### 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
<b>Negative impacts of visitor pressure</b>	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.
<b>Negative impacts from pests and diseases</b>	Actions are in place to manage OPM at Stoke Common. Biosecurity measures are in place for staff, volunteers and contractors including public messages. The Tree Safety Policy is reviewed every three years, and the local site policy annually.

<b>Risk</b>	<b>Actions to manage risks</b>
	Annual tree inspections are undertaken by qualified personnel. Staff training is kept updated to enable timely identification of pests and knowledge of correct treatment/prevention.
<b>Rural Payment Agency Grants</b>	Seek advice from colleagues in the organisation's Legal Team to appeal against proposed reductions in grant monies from the Rural Payments Agency for work on trees.
<b>Decline in condition of assets</b>	Structures are kept under regular review and defects addressed and/or raised with the City of London's City Surveyor's Department.
<b>Budget pressure</b>	Budgets are kept under continual review and opportunities for savings/income generation are sought.
<b>Negative impacts of development and encroachment</b>	Officers work in partnership with local planning authorities, scrutinising and commenting on proposed Local Plans and other policies. Active monitoring of air pollution and environmental impacts is carried out. Monitor the success of the funded ranger posts.
<b>Adverse impacts of extreme weather and climate change</b>	Local emergency plans and site maps are in place and developed in collaboration with local fire services. Warnings of extreme weather are monitored, and action plans implemented as necessary.
<b>Pollution</b>	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

Guildhall, London

XX/XX/XXXX

[this report has not yet been signed]

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

# **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 17 and 18, 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](http://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.

[This report has not yet been signed]

**Crowe U.K. LLP**

Statutory Auditor

55 Ludgate Hill, London, EC4M 7JW

XX/XX/XXXX

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 £
<b>Income from:</b>					
Voluntary activities	2	76,046	341,124	<b>417,170</b>	859,968
Charitable activities	3	333,545	-	<b>333,545</b>	361,582
Grant from City of London Corporation	4	972,419	-	<b>972,419</b>	1,050,592
Investments	5	4,014	-	<b>4,014</b>	2,146
<b>Total income</b>		<b>1,386,024</b>	<b>341,124</b>	<b>1,727,148</b>	<b>2,274,288</b>
<b>Expenditure on:</b>					
Charitable activities:					
Preservation and operation of Burnham Beeches and Stoke Common	6	1,419,402	105,142	<b>1,524,544</b>	1,514,234
<b>Total expenditure</b>		<b>1,419,402</b>	<b>105,142</b>	<b>1,524,544</b>	<b>1,514,234</b>
<b>Net income/(expenditure) and net movement in funds</b>		<b>(33,378)</b>	<b>235,982</b>	<b>202,604</b>	<b>760,054</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	15	1,025,152	787,552	<b>1,812,704</b>	1,052,650
<b>Total funds carried forward</b>	<b>15</b>	<b>991,774</b>	<b>1,023,534</b>	<b>2,015,308</b>	<b>1,812,704</b>

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 25 to 36 form part of these financial statements.

**BALANCE SHEET****AS AT MARCH 2024**

	Notes	2024 Total £	2023 Total £
<b>Fixed assets:</b>			
Tangible assets	10	852,906	890,298
<b>Total fixed assets</b>		<b>852,906</b>	890,298
<b>Current assets</b>			
Debtors	11	243,337	116,719
Cash at bank and in hand		996,483	955,959
<b>Total current assets</b>		<b>1,239,820</b>	1,072,678
<b>Creditors: Amounts falling due within one year</b>	12	<b>(65,418)</b>	(138,272)
<b>Net current assets</b>		<b>1,174,402</b>	934,406
<b>Total assets less current liabilities</b>		<b>2,027,308</b>	1,824,704
<b>Creditors: Amounts falling due after more than one year</b>	13	<b>(12,000)</b>	(12,000)
<b>Total net assets</b>		<b>2,015,308</b>	1,812,704
<b>The funds of the charity:</b>			
Restricted income funds	15	1,023,534	787,552
Unrestricted income funds	15	991,774	1,025,152
<b>Total funds</b>		<b>2,015,308</b>	1,812,704

The notes on pages 25 to 36 form part of these financial statements

Approved and signed on behalf of the Trustee.

Caroline Al-Beyerty

Chamberlain of London and Chief Financial Officer

XX/XX/XXXX

[this report has not yet been signed]



# 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](http://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' 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 Income 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	74,596	-	<b>74,596</b>	87,070	10,000	97,070
Donations and legacies	1,450	1,004	<b>2,454</b>	3,438	4,675	8,113
Contributions	-	340,120	<b>340,120</b>	-	754,785	754,785
<b>Total</b>	<b>76,046</b>	<b>341,124</b>	<b>417,170</b>	<b>90,508</b>	<b>769,460</b>	<b>859,968</b>

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	<b>265,284</b>	304,300	304,300
Rental income	68,261	<b>68,261</b>	57,282	57,282
<b>Total</b>	<b>333,545</b>	<b>333,545</b>	<b>361,582</b>	<b>361,582</b>

**4. INCOME FROM THE CITY OF LONDON CORPORATION**

	Unrestricted funds	Total 2023/24	Unrestricted funds	Total 2022/23
	£	£	£	£
Revenue and Capital grants	972,419	<b>972,419</b>	1,050,592	1,050,592

## 5. INCOME FROM INVESTMENTS

	Unrestricted funds	<b>Total 2023/24</b>	Unrestricted funds	Total 2022/23
	£	£	£	£
Interest	4,014	<b>4,014</b>	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 £	<b>Total 2023/24 £</b>	Direct costs £	Support costs £	Total 2022/23 £
Preservation and operation of Burnham Beeches and Stoke Common	1,279,914	244,630	<b>1,524,544</b>	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	-	<b>25,366</b>	28,884
Comptroller & City Solicitor	-	-	-	4,659
Town Clerk	-	25,975	<b>25,975</b>	22,978
City Surveyor	30,447	-	<b>30,447</b>	21,353
Natural Environment directorate	96,155	-	<b>96,155</b>	95,310
Other governance & support costs	7,914	6,930	<b>14,844</b>	12,901
Digital Services	51,843	-	<b>51,843</b>	26,123
Sub-total	211,725	32,905	<b>244,630</b>	212,208
Reallocation of governance costs	32,905	(32,905)	-	-
<b>Total</b>	<b>244,630</b>	-	<b>244,630</b>	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	<b>532,634</b>	427,671
National Insurance costs	<b>54,540</b>	43,623
Employer's pension contributions	<b>116,241</b>	92,731
<b>Total emoluments of employees</b>	<b>703,415</b>	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 37.

## 10. TANGIBLE FIXED ASSETS

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

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	213,381	69,105
<b>Total</b>	<b>243,337</b>	<b>116,719</b>

## 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
<b>Total</b>	<b>65,418</b>	<b>138,272</b>

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

	2024	2023
	£	£
<b>Deferred income analysis within creditors:</b>		
Balance at 1 April	9,940	2,730
Amounts released to income	(9,940)	(2,730)
Amounts deferred in the year	10,262	9,940
Balance at 31 March	<b>10,262</b>	<b>9,940</b>

## 13. CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Sundry deposits	<b>12,000</b>	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	<b>Total at 31 March 2024</b>	Total at 31 March 2023
	General Funds	Designated Funds			
	£	£			
Tangible Assets	-	852,906	-	<b>852,906</b>	890,298
Current Assets	79,686	136,600	1,023,534	<b>1,239,820</b>	1,072,678
Current Liabilities	(65,418)	-	-	<b>(65,418)</b>	(138,272)
Non-current liabilities	(12,000)	-	-	<b>(12,000)</b>	(12,000)
<b>Total</b>	<b>2,268</b>	<b>989,506</b>	<b>1,023,534</b>	<b>2,015,308</b>	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	814,295
Current Assets	152,540	132,586	787,552	1,072,678	274,028
Current Liabilities	(138,272)	-	-	(138,272)	(71,938)
Non-current liabilities	(12,000)	-	-	(12,000)	(12,000)
<b>Total</b>	<b>2,268</b>	<b>1,022,884</b>	<b>787,552</b>	<b>1,812,704</b>	1,004,385

## 15. MOVEMENT IN FUNDS

<b>At 31 March 2024</b>	Total as at 1 April 2023	Income	Expenditure	Gains & (losses)	<b>Total as at 31 March 2024</b>
	£	£	£	£	£
<b>Restricted funds:</b>					
Legacy income	60,014	-	-	-	<b>60,014</b>
Campaign donations	6,228	1,004	-	-	<b>7,232</b>
S106 contributions	721,310	340,120	(105,142)	-	<b>956,288</b>
<b>Total restricted funds</b>	<b>787,552</b>	<b>341,124</b>	<b>(105,142)</b>	<b>-</b>	<b>1,023,534</b>
<b>Unrestricted funds:</b>					
General funds	2,268	1,338,447	(1,338,447)	-	<b>2,268</b>
<b>Designated funds:</b>					
Stoke Common	132,586	4,014	-	-	<b>136,600</b>
Land and Buildings	530,304	-	(18,148)	-	<b>512,156</b>
Infrastructure	120,517	-	(8,604)	-	<b>111,913</b>
Furniture and Equipment	194,477	19,026	(19,203)	(30,000)	<b>164,300</b>
Plant	45,000	-	(5,000)	-	<b>40,000</b>
Vehicles	-	24,537	-	-	<b>24,537</b>
<b>Total designated funds</b>	<b>1,022,884</b>	<b>47,577</b>	<b>(50,955)</b>	<b>(30,000)</b>	<b>989,506</b>
<b>Total unrestricted funds</b>	<b>1,025,152</b>	<b>1,386,024</b>	<b>(1,389,402)</b>	<b>(30,000)</b>	<b>991,774</b>

## RESTATED

At 31 March 2023	Total as at 1 April 2022 £	Income £	Expenditure £	Total as at 31 March 2023 £
<b>Restricted funds:</b>				
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)	-
<b>Total restricted funds</b>	<b>61,567</b>	<b>769,460</b>	<b>(43,475)</b>	<b>787,552</b>
<b>Unrestricted funds:</b>				
General funds	831	1,423,939	(1,422,502)	2,268
<b>Designated funds:</b>				
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
<b>Total designated funds</b>	<b>990,252</b>	<b>80,889</b>	<b>(48,257)</b>	<b>1,022,884</b>
<b>Total unrestricted funds</b>	<b>991,083</b>	<b>1,504,828</b>	<b>(1,470,759)</b>	<b>1,025,152</b>
<b>Total funds</b>	<b>1,052,650</b>	<b>2,274,288</b>	<b>(1,514,234)</b>	<b>1,812,704</b>

**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.

**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).

*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](http://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	<b>972,419</b> (nil)	1,050,592 (nil)	The City of London Corporation's City's Estate meets the deficit on running expenses of the charity
		<b>244,630</b> (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**

Juliemma McLoughlin – Executive Director of Environment (resigned 30<sup>th</sup> November 2023)

Bob Roberts – Interim Executive Director of Environment (appointed 12<sup>th</sup> July 2023)

Emily Brennan – Director of Natural Environment (appointed 5<sup>th</sup> 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

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<b>Committee(s):</b> Epping Forest & Commons Committee	<b>Dated:</b> 19/09/2024
<b>Subject:</b> Operational Finance Progress Report 2024/25 (Period 3 April - June) – The Commons charities	<b>Public</b>
<b>Which outcomes in the City Corporation’s Corporate Plan does this proposal aim to impact directly?</b>	n/a
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>No</b>
<b>If so, how much?</b>	n/a
<b>What is the source of Funding?</b>	n/a
<b>Has this Funding Source been agreed with the Chamberlain’s Department?</b>	n/a
<b>Report of:</b> Chamberlain	<b>For Information</b>
<b>Report author:</b> Clem Harcourt, Chamberlain’s Department	

## Summary

This report provides an update on the operational finance position as at period 3 (April – June) 2024/25 for each of the Commons charities and sets out each charity’s revenue operating budget position to date and projected year-end outturn, current live capital projects and outstanding debt position. It also provides additional information on the various reserve funds held and other relevant finance information. Members should note that unlike in previous years, two separate quarterly finance reports will be provided to your Committee: one report relating to Epping Forest charity, and a separate report for the various Commons charities.

As part of the Corporation’s ongoing Charity Review, future training sessions will continue to be designed for both Members and Officers on key aspects of charity finance.

## Recommendation

Members are asked to:

- Note the content of this report and its appendices.

## Main Report

### Background

1. In order to improve financial reporting related to each of the individual Commons charities, a set of financial appendices and commentary have been produced to enable greater clarity of revenue and capital budgets, reserve balances and other financial information needed to allow greater scrutiny of the financial performance of each charity as well as to provide assurance that the Executive Director Environment remains within her overall local risk resources for 2024/25.
2. To ensure your Committee is kept informed about the financial performance of each of the Commons charities, an update on progress made against budgets as well as other financial matters will be reported to you on a quarterly basis. This

approach will allow Members to ask questions and have a timely input into areas of particular importance. The relevant financial information is separated below between each of the individual charities for The Commons.

3. Please also note that in the report below, expenditure and adverse variances are represented by brackets whereas figures without brackets indicate income or favourable variances.

#### **A. Burnham Beeches and Stoke Common (charity registration number: 232987)**

##### **Revenue Operating Budget – 2024/25**

4. The latest budget for Burnham Beeches and Stoke Common charity for 2024/25 currently amounts (£1.07m) net expenditure. As at June 2024, actual net expenditure amounted to (£69k) net expenditure, with a current forecast outturn for 2024/25 of (£949k) net expenditure. This amounts to a projected net underspend of £121k (11.31%).
5. A summary of the latest revenue budget position for 2024/25 is shown in Table 1 below, with further detailed information provided in Appendix 1 and Appendix 2, including reasons for significant budget variances. Budgetary information has been separated to segregate different elements of the budget, comprising direct operating budgets (local and central risk), recharges & support service budgets and City Surveyor-managed repairs and maintenance budgets. Information has also been separated to distinguish between the charity's expenditure and income budgets.

**Table 1 – Revenue Budget Summary 2024/25 – June 2024**

	<b>Latest Budget</b>	<b>Actual - June 2024</b>	<b>Forecast Outturn</b>	<b>Budget Variance</b>	<b>Percentage Variance</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>%</b>
<b>Gross Expenditure</b>	(1,496)	(240)	(1,453)	43	2.87%
<b>Gross Income</b>	426	171	504	78	18.31%
<b>Net Expenditure</b>	(1,070)	(69)	(949)	121	11.31%

##### **Expenditure**

6. A breakdown and analysis of the latest gross expenditure position for 2024/25 is set out in Table 2 below:

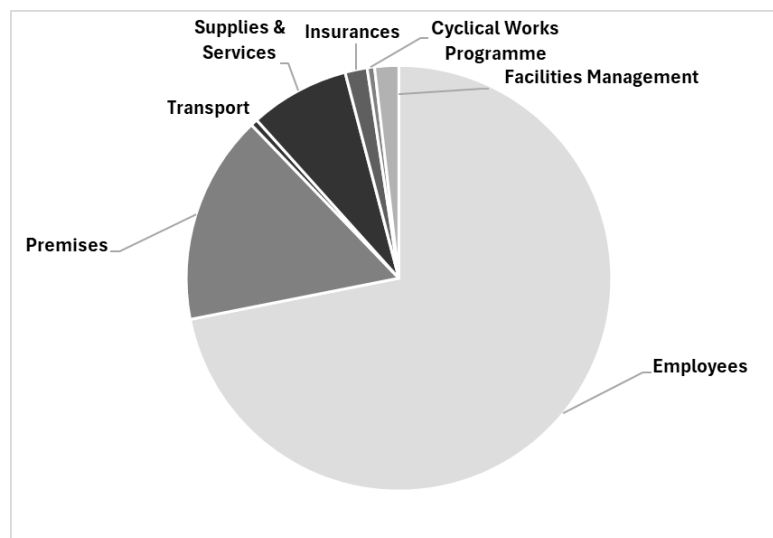


**Table 2 – Expenditure Summary – June 2024**

	<b>Latest Budget</b>	<b>Actual - June 2024</b>	<b>Forecast Outturn</b>	<b>Budget Variance</b>	<b>Percentage Variance</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>%</b>
<b>Direct Operating Budgets</b>	(1,091)	(239)	(1,048)	43	3.94%
<b>Recharges and Support Services</b>	(248)	(4)	(248)	0	0.00%
<b>City Surveyor Repairs and Maintenance</b>	(157)	3	(157)	0	0.00%
<b>Total Gross Expenditure</b>	(1,496)	(240)	(1,453)	43	2.87%

7. As shown in Table 2, total gross expenditure to the end of June 2024 amounted to (£240k), equivalent to 16.04% of the total gross expenditure budget for 2024/25 of (£1.496m). The graph below also provides a graphical summary of the categories of expenditure incurred by the charity for April to June 2024.

**Graph 1 – Expenditure Categories – April to June 2024**



8. The charity is currently forecasting total gross expenditure for 2024/25 of (£1.453m), a projected underspend of £43k (2.87%) against a total budget of (£1.496m). This underspend is explained by the following:

- £38k underspend on employee costs attributable to staff vacancies; and

- £5k reduced depreciation following an asset being written off for impairment during 2023/24.

## Income

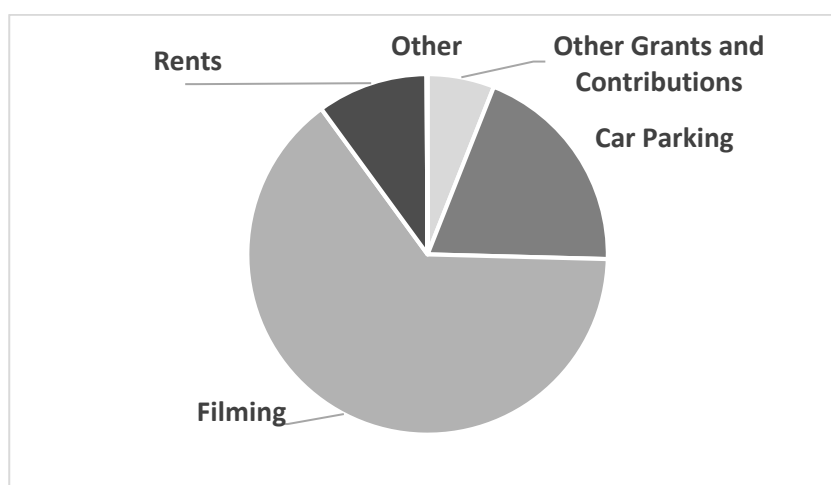
9. A breakdown and analysis of the latest gross income position for the charity for 2024/25 is set out in Table 3 below:

**Table 3 – Income Summary – June 2024**

	<b>Latest Budget</b>	<b>Actual - June 2024</b>	<b>Forecast Outturn</b>	<b>Budget Variance</b>	<b>Percentage Variance</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>%</b>
<b>Direct Operating Budgets</b>	415	171	493	78	18.80%
<b>Recharges and Support Services</b>	11	0	11	0	0.00%
<b>Total Gross Income</b>	426	171	504	78	18.31%

10. As shown in Table 3, total income to the end of June 2024 amounted to £171k, amounting to 40.14% of the total gross income budget to be achieved for 2024/25 of £426k. Graph 2 below provides a graphical summary of the categories of income generated by the charity for April to June 2024. Please note that 'Other Grants and Contributions' primarily relates to income from Section 106 agreements.

**Graph 2 – Income Profile – April to June 2024**



11. The charity is currently forecasting gross income for 2024/25 of £504k, amounting to £78k in extra income (18.31%) against a gross income budget of

£426k for the current financial year. This favourable variance is largely explained by additional income generated from large scale filming projects at Burnham Beeches.

### Outstanding Invoiced Debts

12. At the end of June 2024, total outstanding invoiced debt for Burnham Beeches and Stoke Common was £152,819. Table 4 below analyses the current level of outstanding debts for the charity according to age of the debt:

**Table 4 – Analysis of Outstanding Invoiced Debts – June 2024**

Age of Debt	Outstanding Debts	% of Total Debt Outstanding
0-30 Days	£132,721	86.85%
31-60 Days	£10,000	6.54%
61-90 Days	£123	0.08%
91-120 Days	£6,750	4.42%
121-365 Days	£708	0.46%
Over 365 Days	£2,517	1.65%
<b>Total Outstanding Debts</b>	<b>£152,819</b>	<b>100%</b>

13. Total outstanding debts of £153k is largely explained by an invoice for filming fees amounting to £133k having been issued in June 2024. This invoice has subsequently been settled after June 2024.

14. As part of a previous best value review into outstanding debts, the maximum age of debt set by the Chamberlain to fully recover outstanding sums was set at 120 days as part of the City's processes for recovering outstanding debts. During this period, automatic debt reminder letters, physical debt chasing of customers and liaison with Comptrollers & City Solicitors takes place to ensure debts are resolved within the corporately agreed debt repayment terms. Graph 3 below sets out the trend of the charity's outstanding debts over 120 days over the previous six-month period. As can be seen, debts amounted to £3,224 in June 2024, a reduction of £2,745 compared with May 2024 and a reduction of over £9,000 since the start of 2024, explained by a reduction in property related debts, as part of an ongoing concerted effort to recover such debt. Outstanding debts over 120 days primarily consist of historical property debts for wayleaves and handgates.

**Graph 3 – Outstanding Debts Over 120 Days – January to June 2024**



### Charity Reserve Funds

15. Table 5 below provides a summary of the different reserves held by the charity as at the end of June 2024 including movements since the start of 2024/25.
16. Further detail is provided in Appendix 3 which lists the individual restricted, unrestricted and designated funds held by Burnham Beeches and Stoke Common charity. It details the opening balance for 2024/25 and any movements in the current financial year to date. Appendix 3 also provides a technical definition for each of the different types of reserve funds held.

**Table 5 – Reserve Funds Summary – June 2024**

	Opening Balance 2024/25	Income	Expenditure	Current Balance
<b>Restricted Funds</b>	£1,023,534	£10,123	(£23,522)	£1,010,135
<b>Unrestricted Funds</b>	£2,268	£0	£0	£2,268
<b>Designated Funds</b>	£989,506	0	£0	£989,506
<b>Total</b>	<b>£2,015,308</b>	<b>£10,123</b>	<b>(£23,522)</b>	<b>£2,001,909</b>

17. The primary movement in reserve funds for 2024/25 is largely explainable by additional Section 106 contributions being received as well as expenditure incurred on staffing and other costs which are being funded from the charity's restricted reserves for Section 106 and Strategic Access Management and Monitoring Strategy (SAMMS) monies.
18. It should also be noted that the external audit of the 2023/24 accounts by Crowe U.K. LLP has not yet been completed, and the opening balances shown for each reserve may be subject to revision.

## Contributions from City of London

19. The current funding model is for the charity's total net expenditure to be fully funded from City's Estate. This also includes the cost of any capital expenditure incurred during the year as well any works managed under the Cyclical Works Programme (CWP). It should be noted that any changes to the amount of expenditure incurred or income generated over the course of the year will have an impact on the overall level of contribution from the City required by the charity at year end. The total contribution is therefore calculated based on the charity's **actual total net running costs for the year** in addition to any capital expenditure and CWP costs incurred during the year.
20. The table below sets out the contribution provided from City's Estate to the charity over a five-year period. This includes a forecast of the contribution currently expected to be required for 2024/25. This is broken down by the level of gross expenditure and income generated as well as any CWP works and capital expenditure funded through City's Estate. Please also be aware that figures shown for 2023/24 are currently provisional as the external audit of the charity's accounts has not yet been completed.

**Table 6 – Contributions from City's Estate – 2020/21 to 2024/25**

Burnham Beeches and Stoke Common	2020/21	2021/22	2022/23	2023/24	2024/25 (Est.)
	£'000s	£'000s	£'000s	£'000s	£'000s
Gross Expenditure (excluding Cyclical Works)	(1,124)	(1,088)	(1,380)	(1,438)	(1,356)
Cyclical Works Expenditure	9.00	(131)	(134)	(87)	(50)
Capital Expenditure	(202)	(88)	(79)	(44)	0
Gross Income	281	411	1,223	755	468
<b>Total Contribution from City of London - Burnham Beeches and Stoke Common</b>	<b>1,036</b>	<b>896</b>	<b>1,051</b>	<b>972</b>	<b>938</b>

21. As can be seen from Table 6, 2023/24 saw a reduction in the contribution from City's Estate compared with the previous year. This is largely explained by reduced expenditure on cyclical works and capital projects compared with 2022/23. This was partly offset by reduced income generated by the charity which is explained by additional Section 106 and SAMMS contributions having been received in 2022/23.
22. Table 6 also indicates a reduction in the forecasted contribution from City's Estate for 2024/25 compared with the previous financial year. This is largely explained by reduced expenditure projected to be incurred on premises and supplies and services costs compared with 2023/24.
23. Members should also note that alternatives to the current funding model for each of the Commons charities are currently being explored by the Corporation's Charity Review with proposed changes to the existing model due to be presented to Policy and Resources Committee and Finance Committee in December 2024.

**B. West Wickham Common and Spring Park Wood and Coulsdon and Other Commons (charity registration numbers: 232988 and 232989)**

**Revenue Operating Budget – 2024/25**

24. The latest budget for the West Wickham and Coulsdon Common charities for 2024/25 currently amounts to (£1.209m) net expenditure. As at June 2024, actual net expenditure amounted to (£151k) net expenditure, with a current forecast outturn for 2024/25 of (£1.215m) net expenditure. This amounts to a projected net overspend of (£6k) (0.50%).

25. A summary of the latest revenue budget position for 2024/25 is shown in Table 7 below with further detailed information provided in Appendix 4, including reasons for significant budget variances. Budgetary information has been separated in order to segregate different elements of the budget, comprising direct operating budgets (local and central risk), recharges & support services budgets and City Surveyor managed repairs and maintenance budgets. Information has also been presented in a way which distinguishes between the charity's expenditure and income budgets.

**Table 7 – Revenue Operating Budget Summary – June 2024**

	<b>Latest Budget</b>	<b>Actual - June 2024</b>	<b>Forecast Outturn</b>	<b>Budget Variance</b>	<b>Percentage Variance</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>%</b>
<b>Gross Expenditure</b>	(1,381)	(226)	(1,385)	(4)	(0.29%)
<b>Gross Income</b>	172	75	170	(2)	(1.16%)
<b>Net Expenditure</b>	(1,209)	(151)	(1,215)	(6)	(0.50%)

**Expenditure**

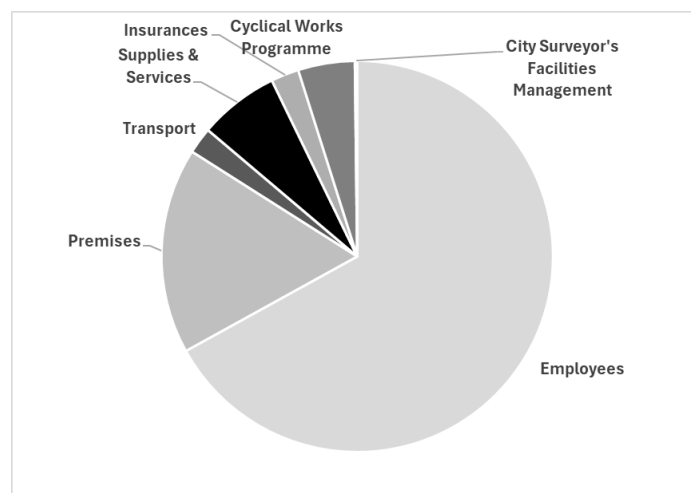
26. A breakdown and analysis of the latest gross expenditure position for 2024/25 is set out in Table 8 below:

**Table 8 – Expenditure Summary – June 2024**

	<b>Latest Budget</b>	<b>Actual - June 2024</b>	<b>Forecast Outturn</b>	<b>Budget Variance</b>	<b>Percentage Variance</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>%</b>
<b>Direct Operating Budgets</b>	(839)	(210)	(843)	(4)	(0.48%)
<b>Recharges and Support Services</b>	(260)	(5)	(260)	0	0.00%
<b>City Surveyor Repairs and Maintenance</b>	(282)	(11)	(282)	0	0.00%
<b>Total Gross Expenditure</b>	(1,381)	(226)	(1,385)	(4)	(0.29%)

27. As is shown in Table 8, total gross expenditure to the end of June 2024 amounted to (£226k), amounting to 16.36% of the total gross expenditure budget for 2024/25 of (£1.381m). Graph 4 below also provides a graphical summary of the categories of expenditure incurred by the charities for April to June 2024.

**Graph 4 – Expenditure Categories – April to June 2024**



28. The charities are currently forecasting total gross expenditure for 2024/25 of (£1.385m), a projected overspend of (£4k) (0.29%) compared with a total budget of (£1.381m). This overspend is explained by the following:

- (£32k) projected overspend on supplies and services due to additional expenditure on equipment purchases and payments to contractors being higher than originally budgeted;

- (£36k) additional premises related expenditure largely attributable to an increase in grounds maintenance costs with extra ash dieback costs being required;
- (£8k) increase in transport expenses attributable to tractor running costs being higher than originally anticipated;
- (£8k) extra depreciation following the purchase of vehicles in 2023/24; and
- £80k underspend on employment costs due to staffing vacancies.

## Income

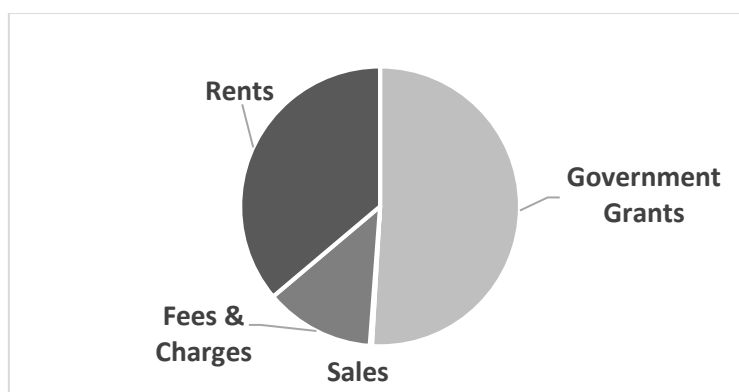
29. A breakdown and analysis of the latest gross income position for the charities for 2024/25 is set out in Table 9 below:

**Table 9 – Income Summary – June 2024**

	<b>Latest Budget</b>	<b>Actual - June 2024</b>	<b>Forecast Outturn</b>	<b>Budget Variance</b>	<b>Percentage Variance</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>%</b>
<b>Direct Operating Budgets</b>	166	75	164	(2)	(1.20%)
<b>Recharges and Support Services</b>	6	0	6	0	0.00%
<b>Total Gross Income</b>	172	75	170	(2)	(1.16%)

30. As shown in Table 9, total gross income to the end of June 2024 amounted to £75k, equivalent to 43.60% of the total income budget to be achieved for 2024/25 of £172k. Graph 5 below also provides a graphical summary of the categories of income generated by the charities for April to June 2024.

**Graph 5 – Income Categories – April to June 2024**



31. The charities are currently forecasting total income for 2024/25 of £170k, amounting to a (£2k) adverse variance compared with the total income budget of



£172k. The variance is explained by lower than anticipated income from Government grants and sales, partly offset by a small increase projected from car parking fees.

### Capital Projects

32. Members should note that two capital bids were approved as part of the previous year's capital project bidding process for 2024/25. These projects comprise an entrance board replacement project with an estimated cost of £160k and boundary fencing replacement works at an estimated cost of £92k. These projects are scheduled to commence in 2024/25.

### Outstanding Invoiced Debts

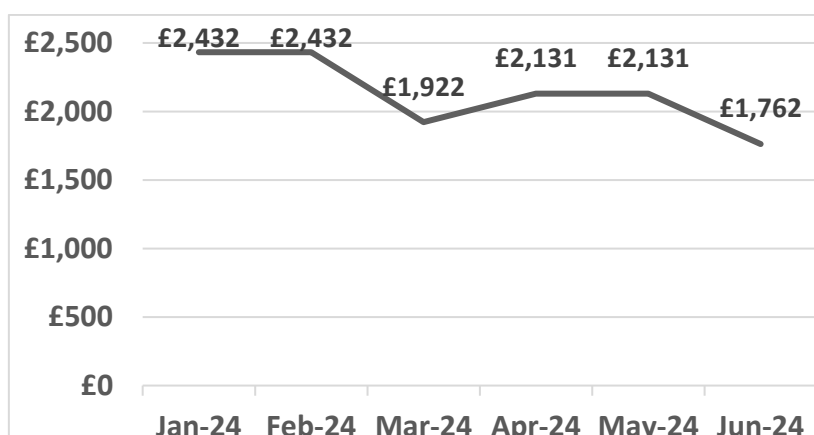
33. At the end of June 2024, total outstanding invoiced debt for the charities was £8,677. Table 10 analyses the current level of outstanding debt for the charities according to the age of the debt:

**Table 10 – Analysis of Outstanding Invoiced Debts – June 2024**

Age of Debt	Outstanding Debts	% of Total Debt Outstanding
0-30 Days	£6,711	77.34%
31-60 Days	£0	0.00%
61-90 Days	£204	2.35%
91-120 Days	£0	0.00%
121-365 Days	£309	3.56%
Over 365 Days	£1,453	16.75%
<b>Total Outstanding Debts</b>	<b>£8,677</b>	<b>100%</b>

34. Graph 6 below sets out the trend of the charity's outstanding debts over 120 days over the previous six-month period. As can be seen, debts over 120 days amounted to £1,762 in June 2024, a reduction of £369 compared with May 2024. Outstanding debts over 120 days primarily consist of historical property debts for items such as wayleaves and handgates.

**Graph 6 – Outstanding Debts Over 120 Days – January to June 2024**



### Charity Reserve Funds

35. Further detail is provided in Appendix 5 which lists the individual restricted, unrestricted and designated funds held by the charities. It details the opening balances for 2024/25 and any movements in the current financial year to date. Appendix 5 also provides a technical definition for each of the different types of reserve fund held.
36. Table 11 below provides a summary of the reserves held by the charities as at June 2024, including movements in reserve funds since the start of 2024/25:

**Table 11 – Reserve Funds Summary – June 2024**

	Opening Balance 2024/25	Income	Expenditure	Current Balance
<b>Restricted Funds</b>	£2,550	£2	£0	£2,552
<b>Unrestricted Funds</b>	£3,272	£0	£0	£3,272
<b>Designated Funds</b>	£647,263	£0	£0	£647,263
<b>Total</b>	<b>£653,085</b>	<b>£2</b>	<b>£0</b>	<b>£653,087</b>

37. As can be seen above, there has been minimal movement in the charities reserve funds in the current financial year to date, with only a limited amount having been received in donations for specific campaigns.
38. It should also be noted that the external audit of the 2023/24 accounts by Crowe U.K. LLP has not yet been completed and the opening balances shown for each reserve may be subject to revision.

### Contributions from City of London

39. Table 12 below sets out the contribution provided from City's Estate to the charities over a five-year period. This includes a forecast of the contribution

currently expected to be required for 2024/25. This is broken down by the level of gross expenditure and income generated as well as any CWP works and capital expenditure funded through City's Estate. Please also be aware that figures shown for 2023/24 are currently provisional as the external audit of the charities accounts has not yet been completed.

**Table 12 – Contributions from City's Estate – 2020/21 to 2024/25**

West Wickham Common and Spring Park Wood, Coulsdon and Other Commons	2020/21	2021/22	2022/23	2023/24	2024/25 (Est.)
	£'000s	£'000s	£'000s	£'000s	£'000s
Gross Expenditure	(1,266)	(1,113)	(1,209)	(1,182)	(1,143)
Cyclical Works Expenditure	(124)	(14)	(198)	37	(233)
Capital Expenditure	(89)	(158)	0	(77)	(80)
Gross Income	231	239	158	208	164
<b>Total Contribution from City of London - West Wickham and Coulsdon Commons</b>	<b>1,094</b>	<b>1,046</b>	<b>1,249</b>	<b>1,014</b>	<b>1,298</b>

40. Table 12 indicates a reduction in the level of contribution provided by City's Estate to the charities in 2023/24 compared with the previous year. This was explained by reduced expenditure on cyclical works as a result of the rephasing of projects falling under the CWP. This was in addition to extra income generated by the charities including from the sale of vehicles.

41. The current forecasted contribution for 2024/25 indicates an increase in the level of contribution expected to be provided to the charities from City's Estate compared with 2023/24. This is attributable to additional expenditure being required on cyclical works, as well as a reduction in the level of income expected to be generated compared with 2023/24.

### **Other Relevant Issues**

42. Members should note that a separate report is being presented to your Committee requesting approval for an application to be made to the Charity Commission to register West Wickham Common and Spring Park Wood and Coulsdon and Other Commons as linked charities.

### **C. Ashtead Common (charity registration number: 1051510)**

43. The latest budget for Ashtead Common charity for 2024/25 currently amounts to (£558k) net expenditure. As at June 2024, actual net expenditure amounted to (£94k) net expenditure, with a current forecast outturn for 2024/25 of (£533k) net expenditure. This amounts to a projected net underspend of £25k (4.48%).

44. A summary of the latest revenue budget position for 2024/25 is shown in Table 13 below with further detailed information provided in Appendix 6, including reasons for significant budget variances. Budgetary information has been separated in order to segregate different elements of the budget, comprising direct operating budgets (local and central risk), recharges & support services budgets and City Surveyor managed repairs and maintenance budgets.

Information has also been presented in a way that distinguishes between the charity's expenditure and income budgets.

**Table 13 – Revenue Operating Budget Summary – June 2024**

	<b>Latest Budget</b>	<b>Actual - June 2024</b>	<b>Forecast Outturn</b>	<b>Budget Variance</b>	<b>Percentage Variance</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>%</b>
<b>Gross Expenditure</b>	(606)	(95)	(597)	9	1.49%
<b>Gross Income</b>	48	1	64	16	33.33%
<b>Net Expenditure</b>	(558)	(94)	(533)	25	4.48%

### **Expenditure**

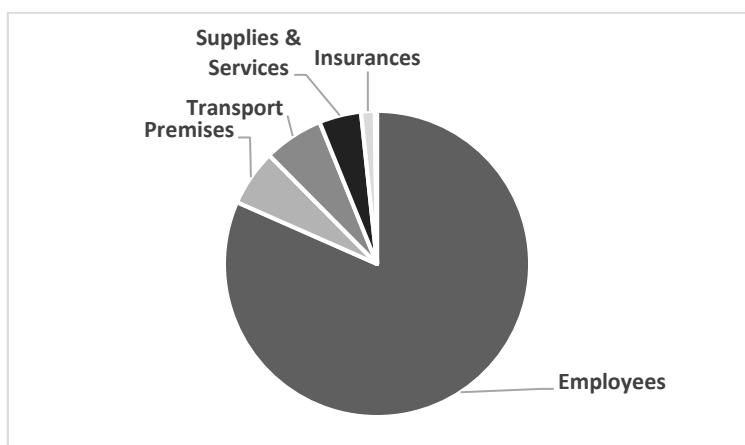
45. A breakdown and analysis of the latest gross expenditure position for 2024/25 is set out in Table 14 below:

**Table 14 – Expenditure Summary – 2024/25 – June 2024**

	<b>Latest Budget</b>	<b>Actual - June 2024</b>	<b>Forecast Outturn</b>	<b>Budget Variance</b>	<b>Percentage Variance</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>%</b>
<b>Direct Operating Budgets</b>	(476)	(94)	(467)	9	1.89%
<b>Recharges and Support Services</b>	(123)	(1)	(123)	0	0.00%
<b>City Surveyor Repairs and Maintenance</b>	(7)	0	(7)	0	0.00%
<b>Total Gross Expenditure</b>	(606)	(95)	(597)	9	1.49%

46. As shown in Table 14, total gross expenditure to the end of June 2024 amounted to (£95k), equivalent to 15.68% of the total expenditure budget for 2024/25 of (£606k). Graph 7 below also provides a graphical summary of the categories of expenditure incurred by the charity for April to June 2024.

## Graph 7 – Expenditure Categories – April to June 2024



47. Ashtead Common is currently projecting total gross expenditure for 2024/25 of (£597k), amounting to an underspend of £9k compared to the total gross expenditure budget for 2024/25 of (£606k). The underspend is largely explained by savings on employment costs as a result of a staffing vacancy.

### Income

48. A breakdown and analysis of the latest gross income position for the charity for 2024/25 is set out in Table 15 below:

**Table 15 – Income Summary June 2024**

	<b>Latest Budget</b>	<b>Actual - June 2024</b>	<b>Forecast Outturn</b>	<b>Budget Variance</b>	<b>Percentage Variance</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>%</b>
<b>Direct Operating Budgets</b>	42	1	58	16	38.10%
<b>Recharges and Support Services</b>	6	0	6	0	0.00%
<b>Total Gross Income</b>	48	1	64	16	33.33%

49. Total income to the end of June 2024 amounted to £1k, equivalent to 2.08% of the total gross income budget for 2024/25 of £48k. The income generated by the charity to date relates to income from a variety of sources such as donations and rents. The majority of Ashtead Common's gross income budget comprises government grant income which has not yet been received for 2024/25.

50. Ashtead Common are currently projecting total gross income of £64k for 2024/25, a favourable variance of £16k (33.33%) compared with a budget of £48k. This

variance primarily relates to additional income projected to be received from Government grants linked to the number of trees being worked on as part of a funding agreement with the Rural Payments Agency (RPA).

### Outstanding Invoiced Debts

51. At the end of June 2024, total outstanding invoiced debt for the charity was £744, of which £360 of debt was over 120 days. Debts over 120 days consist of historical property debts relating to handgates with this level of outstanding debts having remained constant over the previous six months.

### Charity Reserve Funds

52. Table 16 below provides details of the reserves held by the charity as at the end of June 2024, including movements in reserve funds since the start of April 2024. Ashtead Common currently has a single designated reserve earmarked for funding ancient tree maintenance works and the charity has received £501 in donations income in 2024/25 to date which has been credited to the charity's reserve.

**Table 16 – Reserve Funds Summary – June 2024**

	<b>Opening Balance 2024/25</b>	<b>Income</b>	<b>Expenditure</b>	<b>Current Balance</b>
<b>Designated Funds</b>	£2,386	£501	£0	£2,887

53. It should also be noted that the independent examination of the 2023/24 accounts is currently taking place and the opening balances shown may be subject to revision.

### Contributions from City of London

54. The table below sets out the contribution provided from City's Estate to the charity over a five-year period. This includes a forecast of the contribution currently expected for 2024/25. This is broken down by the level of gross expenditure and income generated as well as any CWP works and capital expenditure funded through City's Estate. Please also be aware that figures shown for 2023/24 are currently provisional as the independent examination of the charity's accounts has not yet been completed.

**Table 17 – Contributions from City's Estate – 2020/21 to 2024/25**

<b>Ashtead Common</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25 (Est.)</b>
	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>	<b>£'000s</b>
Gross Expenditure (excluding Cyclical Works)	(525)	(491)	(542)	(685)	(597)
Cyclical Works Expenditure	(18)	8	(17)	(7)	0
Gross Income	32	12	35	84	58
<b>Total Contribution from City of London - Ashtead Common</b>	<b>511</b>	<b>471</b>	<b>524</b>	<b>609</b>	<b>545</b>

55. As shown in Table 17, Ashtead Common saw an increased contribution from City's Estate in 2023/24 compared with the previous financial year. This is attributable to an increase in expenditure incurred by the charity which can partly be explained by additional grounds maintenance costs with the charity having carried out extra works on veteran trees in order to catch up on works delayed by previous drought.
56. 2024/25 is currently projected to see a reduction in the level of contribution provided by the City compared with 2023/24. This can be explained by a decrease in the charity's forecasted gross expenditure with the charity currently anticipating to spend less on premises costs compared with 2023/24.

### **Other Relevant Financial Issues for all Commons Charities**

57. Members may wish to note that a review of the current recharges reallocation process from corporate departments is currently being finalised following the Target Operating Model and Governance Review to ensure that the recharges appear more transparent and fairer across all services. The review is due to be presented to Finance Committee in September 2024 providing Members with a range of options on changes to recharges for 2024/25 and future years. Further details will be provided in due course once available.
58. Additionally, as part of the budget setting process for the new financial year 2025/26, no capital bidding exercise will be undertaken corporately for new capital projects funded by City's Estate or City Fund. There will, however, be a reduced central contingency held of £2m for City's Estate and £7.5m for City Fund for essential new capital projects.

### **Appendices**

Appendix 1 – Burnham Beeches - Revenue Operating Budget – 2024/25

Appendix 2 – Stoke Common - Revenue Operating Budget – 2024/25

Appendix 3 – Burnham Beeches and Stoke Common Charity - Reserve Funds – June 2024

Appendix 4 – West Wickham Common and Spring Park Wood, Coulsdon and Other Commons - Revenue Operating Budget – 2024/25

Appendix 5 – West Wickham Common and Spring Park Wood, Coulsdon and Other Commons Charity - Reserve Funds – June 2024

Appendix 6 – Ashtead Common - Revenue Operating Budget – 2024/25

### **Contact**

Clem Harcourt, Finance Business Partner (Natural Environment), Chamberlain's Department

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**Burnham Beeches - Operating Budget 2024/25**

APPENDIX 1

FY 2023/24 Actuals £	BURNHAM BEECHES	Latest Budget 2024/25 £	Actual to Date £	Projected Outturn 2024/25 £	Variance from Latest Budget 2024/25		
					£	%	
683,944	<b>Direct Employees</b>	<b>758,000</b>	<b>171,180</b>	<b>720,000</b>	<b>(38,000)</b>	<b>-5%</b>	1
12,754	<b>Indirect Employees</b>	<b>11,000</b>	<b>3,153</b>	<b>11,000</b>	<b>0</b>	<b>0%</b>	
137,195	<b>Premises</b>	<b>91,000</b>	<b>33,271</b>	<b>91,000</b>	<b>0</b>	<b>0%</b>	
16,492	<b>Transport</b>	<b>27,000</b>	<b>1,317</b>	<b>27,000</b>	<b>0</b>	<b>0%</b>	
42,805	Fees and Services	35,000	2,478	35,000	0	0%	
73,808	Equipment, Furniture and Materials	40,000	10,909	40,000	0	0%	
39,369	Other	24,000	5,295	24,000	0	0%	
155,981	<b>Supplies and Services</b>	<b>99,000</b>	<b>18,682</b>	<b>99,000</b>	<b>0</b>	<b>0%</b>	
293,052	<b>Transfer to Reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>1,299,418</b>	<b>Total Expenditure (Local Risk)</b>	<b>986,000</b>	<b>227,603</b>	<b>948,000</b>	<b>(38,000)</b>	<b>-4%</b>	
(46,650)	Government grants	(58,000)	0	(58,000)	0	0%	
(342,574)	Other Grants, Reimbursements and Contributions	(110,000)	(10,272)	(110,000)	0	0%	
(124,068)	Car Parking	(140,000)	(33,274)	(140,000)	0	0%	
(136,557)	Film	(32,000)	(110,601)	(110,000)	(78,000)	-244%	2
(68,046)	Rents etc	(47,000)	(17,036)	(47,000)	0	0%	
(57,071)	Transfer from Reserves	0	0	0	0	0%	
(4,658)	Other	(3,000)	(117)	(3,000)	0	0%	
<b>(779,624)</b>	<b>Total Income (Local Risk)</b>	<b>(390,000)</b>	<b>(171,299)</b>	<b>(468,000)</b>	<b>(78,000)</b>	<b>-20%</b>	
<b>519,794</b>	<b>Total Net Expenditure - Local Risk</b>	<b>596,000</b>	<b>56,304</b>	<b>480,000</b>	<b>(116,000)</b>	<b>-19%</b>	
	<b>Central Risk</b>						
0	Direct Employees	2,000	0	2,000	0	0%	
11,799	Supplies and Services	0	0	0	0	0%	
50,955	Capital Charges	52,000	0	47,000	(5,000)	-10%	3
(10,974)	Transfer to Reserve	0	0	0	0	0%	
10,759	Income	0	280	0	0	0%	
<b>62,539</b>	<b>Total Net Expenditure - Central Risk</b>	<b>54,000</b>	<b>280</b>	<b>49,000</b>	<b>(5,000)</b>	<b>-9%</b>	
	<b>Recharges</b>						
	<b>Support Services</b>						
67,465	Support Services	59,000	0	59,000	0	0%	
13,673	Surveyors' Employee Recharge	16,000	0	16,000	0	0%	
51,843	IT Recharge	22,000	0	22,000	0	0%	
5,593	Premises Insurance	6,000	3,663	6,000	0	0%	
2,320	Transport Insurance	2,000	532	2,000	0	0%	
2	Liability Insurance	0	1	0	0	0%	
<b>140,895</b>	<b>Total Support Services</b>	<b>105,000</b>	<b>4,197</b>	<b>105,000</b>	<b>0</b>	<b>0%</b>	4
<b>96,155</b>	<b>Directorate Recharges</b>	<b>143,000</b>	<b>0</b>	<b>143,000</b>	<b>0</b>	<b>0%</b>	
<b>237,050</b>	<b>Total Expenditure (Recharges)</b>	<b>248,000</b>	<b>4,197</b>	<b>248,000</b>	<b>0</b>	<b>0%</b>	
<b>(11,000)</b>	<b>Corporate and Democratic Core</b>	<b>(11,000)</b>	<b>0</b>	<b>(11,000)</b>	<b>0</b>	<b>0%</b>	
<b>226,050</b>	<b>Total Net Expenditure - Recharges</b>	<b>237,000</b>	<b>4,197</b>	<b>237,000</b>	<b>0</b>	<b>0%</b>	
<b>86,703</b>	<b>City Surveyor's - Cyclical Works Programme</b>	<b>50,000</b>	<b>1,394</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>	
<b>29,215</b>	<b>City Surveyor's - Repairs and Maintenance</b>	<b>104,000</b>	<b>(4,565)</b>	<b>104,000</b>	<b>0</b>	<b>0%</b>	
<b>18,265</b>	<b>City Surveyor's - Cleaning and Pest Control</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0%</b>	
<b>47,480</b>	<b>City Surveyor's - Facilities Management</b>	<b>107,000</b>	<b>(4,565)</b>	<b>107,000</b>	<b>0</b>	<b>0%</b>	
<b>942,565</b>	<b>Total Net Expenditure</b>	<b>1,044,000</b>	<b>57,610</b>	<b>923,000</b>	<b>(121,000)</b>	<b>-12%</b>	

**Notes:**

- 1 Projected underspend on salaries as a result of staff vacancies.
- 2 Additional income generated from large scale filming projects.
- 3 Reduced depreciation charges as a result of an asset being written off due to impairment during 2023/24.
- 4 Expenditure incurred to date on recharges relates to insurance costs for April to December 2024. All other recharges will be processed in March 2025.

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**Stoke Common - Operating Budget 2024/25**

APPENDIX 2

FY 2023/24 Actuals £	STOKE COMMON	Latest Budget 2024/25 £	Actual to Date £	Projected Outturn 2024/25 £	Variance from Latest Budget 2024/25	
					£	%
19,471	Direct Employees	21,000	5,003	21,000	0	0%
0	Indirect Employees	0	0	0	0	0%
33,908	Premises	24,000	6,414	24,000	0	0%
0	Transport	0	0	0	0	0%
655	Supplies and Services	5,000	92	5,000	0	0%
4,014	Transfer to Reserve	0	0	0	0	0%
157	Third Party Payments	1,000	157	1,000	0	0%
<b>58,205</b>	<b>Total Expenditure (Local Risk)</b>	<b>51,000</b>	<b>11,666</b>	<b>51,000</b>	<b>0</b>	<b>0%</b>
(27,946)	Government Grants	(25,000)	0	(25,000)	0	0%
(4,014)	Other	0	0	0	0	0%
<b>(31,960)</b>	<b>Total Income (Local Risk)</b>	<b>(25,000)</b>	<b>0</b>	<b>(25,000)</b>	<b>0</b>	<b>0%</b>
<b>26,244</b>	<b>Total Net Expenditure - Local Risk</b>	<b>26,000</b>	<b>11,666</b>	<b>26,000</b>	<b>0</b>	<b>0%</b>

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## Charity Funds (Restricted, Unrestricted and Endowments) - June 2024

	Opening Balance 2024/25 £'s	Income £'s	Expenditure £'s	Gains, (Losses) & Transfers £'s	Closing Balance 2024/25 £'s
<b><u>Burnham Beeches and Stoke Common</u></b>					
<b>Restricted Income Funds:</b>					
Campaign Donations	7,232	123			7,355
Legacy Income (Pond Restoration Works)	60,014				60,014
Section 106 Contributions and Strategic Access Management and Monitoring Strategy (SAMMS) Monies	956,288	10,000	(23,522)		942,766
<b>    Total Restricted Income Funds</b>	<b>1,023,534</b>	<b>10,123</b>	<b>(23,522)</b>	<b>0</b>	<b>1,010,135</b>
<b>Unrestricted Income Funds:</b>					
Unrestricted Income Funds	2,268				2,268
<b>    Total Unrestricted Income Funds</b>	<b>2,268</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,268</b>
<b>Designated (Unrestricted Income Fund):</b>					
Tangible Fixed Assets (Land & Buildings, Infrastructure, Vehicle & Plant, and Equipment)	852,906				852,906
Stoke Common	136,600				136,600
<b>    Total Designated Funds</b>	<b>989,506</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>989,506</b>
<b>Total Burnham Beeches and Stoke Common</b>	<b>2,015,308</b>	<b>10,123</b>	<b>(23,522)</b>	<b>0</b>	<b>2,001,909</b>

**Note:**

Please note that the external audit of the 2023/24 charity accounts has not yet been completed and the above opening balances shown for each reserve fund are subject to revision.

There are various types of funds held which have different rules as to how they can be spent and time periods held. These are categorised in the following way:

**Restricted Income Fund** - funds have been given to the charity for application for a specific element of the charity's objects and can only be spent in accordance with the requests of the donor or the specific campaign under which funds were raised. As these are income funds, they should be spent within a reasonable period of time.

**Unrestricted Income Fund** - incoming resources that become available to a charity and can be applied by the Trustee to any of the charity's objects. Unrestricted income funds should be spent within a reasonable period of time and should not be held for the long term, although the Trustee should set a policy for the minimum required level of funds which is a target minimum to be held in case of particular identified risk. In the case of the City's Estate funded charities, the current deficit funding model means that no such minimum can be identified, as at year end the difference between income and expenditure is balanced by the deficit funding grant from City's Estate.

**Designated (Unrestricted Income Fund)** - are those unrestricted funds which have been set aside by the Trustee for an essential spend or future purpose. Whilst there is no legal restriction on their use for general purposes, and they can be undesignated by those acting on behalf of the Trustee at any time, these funds are effectively 'ring-fenced' and no longer form part of your free reserves/general funds. Designated funds must be spent within a reasonable period of time and should not be held for the long term.

**Endowment** - these are funds of the charity that must be invested and are intended to be held for the long term. There are two classes of endowment:

**Permanent Endowment** - must be invested and held in perpetuity. These funds can either be invested to provide income to support the charity's purposes. The other class of permanent endowment is a functional permanent endowment where assets must be retained and used for the charity's purposes.

**Expendable Endowment** - an expendable endowment fund is a fund that must be invested to produce income, but the Trustee has the power to convert all or part of it into an income fund which can then be spent.

**West Wickham Common and Spring Park Wood, Coulsdon and Other Commons - Operating Budget 2024/25**

**APPENDIX 4**

FY 2023/24 Actuals £	WEST WICKHAM & COULSDON COMMONS	Latest Budget 2024/25 £	Actual to Date £	Projected Outturn 2024/25 £	Variance from Latest Budget 2024/25		
					£	%	
567,187	<b>Direct Employees</b>	<b>677,000</b>	<b>149,813</b>	<b>597,000</b>	<b>(80,000)</b>	<b>-12%</b>	<b>1</b>
7,545	<b>Indirect Employees</b>	<b>5,000</b>	<b>1,324</b>	<b>5,000</b>	<b>0</b>	<b>0%</b>	
15,942	Energy Costs	12,000	(497)	12,000	0	0%	
23,738	Council Tax	22,000	25,116	25,000	3,000	14%	
6,425	Water Services	6,000	3,589	6,000	0	0%	
28,866	Cleaning and Domestic Supplies	29,000	3,022	33,000	4,000	14%	
99,425	Grounds Maintenance Costs	43,000	7,205	72,000	29,000	67%	<b>2</b>
<b>174,395</b>	<b>Premises</b>	<b>112,000</b>	<b>38,435</b>	<b>148,000</b>	<b>36,000</b>	<b>32%</b>	
<b>30,697</b>	<b>Transport</b>	<b>16,000</b>	<b>4,932</b>	<b>24,000</b>	<b>8,000</b>	<b>50%</b>	<b>3</b>
<b>74,228</b>	<b>Supplies and Services</b>	<b>28,000</b>	<b>14,953</b>	<b>60,000</b>	<b>32,000</b>	<b>114%</b>	<b>4</b>
<b>12,916</b>	<b>Transfer to Reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>866,968</b>	<b>Total Expenditure (Local Risk)</b>	<b>838,000</b>	<b>209,456</b>	<b>834,000</b>	<b>(4,000)</b>	<b>0%</b>	
(54,596)	Government Grants	(44,000)	(38,211)	(40,000)	4,000	9%	
(3,213)	Other Contributions	(2,000)	(317)	(2,000)	0	0%	
(45,575)	Sales	(17,000)	(17)	(16,000)	1,000	6%	
(36,482)	Fees and Charges	(35,000)	(9,505)	(38,000)	(3,000)	-9%	
(68,480)	Rent	(68,000)	(27,118)	(68,000)	0	0%	
(8,427)	Transfer from Reserves	0	0	0	0	0%	
<b>(216,773)</b>	<b>Total Income (Local Risk)</b>	<b>(166,000)</b>	<b>(75,169)</b>	<b>(164,000)</b>	<b>2,000</b>	<b>1%</b>	
<b>650,195</b>	<b>Total Net Expenditure - Local Risk</b>	<b>672,000</b>	<b>134,287</b>	<b>670,000</b>	<b>(2,000)</b>	<b>0%</b>	
	<b>Central Risk</b>						
6,930	Supplies and Services	0	0	0	0	0%	
800	Support Services	0	0	0	0	0%	
932	Capital Charges	1,000	0	9,000	8,000	800%	<b>5</b>
101,923	Transfer to Reserves	0	0	0	0	0%	
<b>110,585</b>	<b>Total Expenditure (Central Risk)</b>	<b>1,000</b>	<b>0</b>	<b>9,000</b>	<b>8,000</b>	<b>800%</b>	
(101,923)	Other Grants, Reimbursement and Contributions	0	0	0	0	0%	
0	Investment Income	0	143	0	0	0%	
<b>(101,923)</b>	<b>Total Income (Central Risk)</b>	<b>0</b>	<b>143</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>8,662</b>	<b>Total Net Expenditure - Central Risk</b>	<b>1,000</b>	<b>143</b>	<b>9,000</b>	<b>8,000</b>	<b>800%</b>	
	<b>Recharges</b>						
	<b>Support Services</b>						
57,631	Support Services	80,000	0	80,000	0	0%	
20,965	Surveyors' Employee Recharge	24,000	0	24,000	0	0%	
42,698	IT Recharge	21,000	0	21,000	0	0%	
6,818	Premises Insurance	6,000	4,347	6,000	0	0%	
3,837	Transport Insurance	4,000	865	4,000	0	0%	
6	Liability Insurance	0	4	0	0	0%	
<b>131,954</b>	<b>Total Support Services</b>	<b>135,000</b>	<b>5,215</b>	<b>135,000</b>	<b>0</b>	<b>0%</b>	<b>6</b>
<b>80,771</b>	<b>Directorate Recharges</b>	<b>125,000</b>	<b>0</b>	<b>125,000</b>	<b>0</b>	<b>0%</b>	
<b>212,725</b>	<b>Total Expenditure (Recharges)</b>	<b>260,000</b>	<b>5,215</b>	<b>260,000</b>	<b>0</b>	<b>0%</b>	
<b>(6,000)</b>	<b>Corporate and Democratic Core</b>	<b>(6,000)</b>	<b>0</b>	<b>(6,000)</b>	<b>0</b>	<b>0%</b>	
<b>206,725</b>	<b>Total Net Expenditure - Recharges</b>	<b>254,000</b>	<b>5,215</b>	<b>254,000</b>	<b>0</b>	<b>0%</b>	
<b>(36,887)</b>	<b>City Surveyor's - Cyclical Works Programme</b>	<b>233,000</b>	<b>10,572</b>	<b>233,000</b>	<b>0</b>	<b>0%</b>	<b>7</b>
65,554	City Surveyor's - Repairs and Maintenance	48,000	621	48,000	0	0%	
28,555	City Surveyor's - Cleaning and Pest Control	1,000	(194)	1,000	0	0%	
94,109	City Surveyor's - Facilities Management	49,000	427	49,000	0	0%	
<b>922,804</b>	<b>Total Net Expenditure</b>	<b>1,209,000</b>	<b>150,645</b>	<b>1,215,000</b>	<b>6,000</b>	<b>0%</b>	

**Notes:**

- Projected underspend on salaries due to two roles currently being vacant.
- Additional ash dieback costs are likely to be incurred later in the year in addition to other grounds maintenance costs such as haymaking being required.
- Tractor related costs are likely to be incurred which will result in expenditure being more in line with the outturn from 2023/24.  
There is projected to be an overspend resulting from additional expenditure on equipment purchases and payments to contractors. The forecast will be kept under review.
- Additional depreciation charges are likely to be incurred following the purchase of a number of vehicles during 2023/24.  
Recharges incurred to date relate to insurance costs covering the period from April to December 2024. All other recharges are due to be processed in March 2025.
- Negative actual from 2023/24 for Cyclical Works Programme relates to credit being received during 2023/24.

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## Charity Funds (Restricted, Unrestricted and Endowments) - June 2024

	Opening Balance 2024/25 £'s	Income £'s	Expenditure £'s	Gains, (Losses) & Transfers £'s	Closing Balance 2024/25 £'s
<b><u>West Wickham Common and Spring Park Wood, Coulsdon and Other Commons</u></b>					
<b>Restricted Income Funds:</b>					
Campaign Donations	2,550	2			2,552
<b>    Total Restricted Income Funds</b>	<b>2,550</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2,552</b>
<b>Unrestricted Income Funds:</b>					
Unrestricted Income Funds	3,272				3,272
<b>    Total Unrestricted Income Funds</b>	<b>3,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,272</b>
<b>Designated (Unrestricted Income Fund):</b>					
Tangible Fixed Assets (Land & Buildings, Infrastructure, Vehicle & Plant, and Equipment)	647,263				647,263
<b>    Total Designated Funds</b>	<b>647,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>647,263</b>
<b>Total West Wickham Common and Spring Park Wood, Coulsdon and Other Commons</b>	<b>653,085</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>653,087</b>

**Note:**

Please note that the external audit of the 2023/24 charity accounts has not yet been completed and the above opening balances shown for each reserve fund are subject to revision.

There are various types of funds held which have different rules as to how they can be spent and time periods held. These are categorised in the following way:

**Restricted Income Fund** - funds have been given to the charity for application for a specific element of the charity's objects and can only be spent in accordance with the requests of the donor or the specific campaign under which funds were raised. As these are income funds, they should be spent within a reasonable period of time.

**Unrestricted Income Fund** - incoming resources that become available to a charity and can be applied by the Trustee to any of the charity's objects. Unrestricted income funds should be spent within a reasonable period of time and should not be held for the long term, although the Trustee should set a policy for the minimum required level of funds which is a target minimum to be held in case of particular identified risk. In the case of the City's Estate funded charities, the current deficit funding model means that no such minimum can be identified, as at year end the difference between income and expenditure is balanced by the deficit funding grant from City's Estate.

**Designated (Unrestricted Income Fund)** - are those unrestricted funds which have been set aside by the Trustee for an essential spend or future purpose. Whilst there is no legal restriction on their use for general purposes, and they can be undesignated by those acting on behalf of the Trustee at any time, these funds are effectively 'ring-fenced' and no longer form part of your free reserves/general funds. Designated funds must be spent within a reasonable period of time and should not be held for the long term.

**Endowment** - these are funds of the charity that must be invested and are intended to be held for the long term. There are two classes of endowment:

**Permanent Endowment** - must be invested and held in perpetuity. These funds can either be invested to provide income to support the charity's purposes. The other class of permanent endowment is a functional permanent endowment where assets must be retained and used for the charity's purposes.

**Expendable Endowment** - an expendable endowment fund is a fund that must be invested to produce income, but the Trustee has the power to convert all or part of it into an income fund which can then be spent.

**Ashtead Common - Operating Budget 2024/25**

APPENDIX 6

FY 2023/24 Actuals £	ASHTEAD COMMON	Latest Budget 2024/25 £	Actual to Date £	Projected Outturn 2024/25 £	Variance from Latest Budget 2024/25		
					£	%	
338,013	Direct Employees	342,000	76,521	330,000	(12,000)	-4%	1
4,707	Indirect Employees	2,000	1,683	2,000	0	0%	
113,231	Premises	89,000	5,706	89,000	0	0%	
10,921	Transport	12,000	6,045	12,000	0	0%	
58,209	Supplies and Services	31,000	4,263	34,000	3,000	10%	
726	Transfer to Reserve	0	0	0	0	0%	
<b>525,807</b>	<b>Total Expenditure (Local Risk)</b>	<b>476,000</b>	<b>94,218</b>	<b>467,000</b>	<b>(9,000)</b>	<b>-2%</b>	
(52,697)	Government Grants	(40,000)	0	(55,000)	(15,000)	-38%	2
(31,277)	Other	(2,000)	(1,412)	(3,000)	(1,000)	-50%	
<b>(83,974)</b>	<b>Income (Local Risk)</b>	<b>(42,000)</b>	<b>(1,412)</b>	<b>(58,000)</b>	<b>(16,000)</b>	<b>-38%</b>	
<b>441,833</b>	<b>Total Net Expenditure - Local Risk</b>	<b>434,000</b>	<b>92,806</b>	<b>409,000</b>	<b>(25,000)</b>	<b>-6%</b>	
<b>Central Risk</b>							
1,943	Fees & Services	0	0	0	0	0%	
400	Support Services	0	0	0	0	0%	
<b>2,343</b>	<b>Total Net Expenditure - Central Risk</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>Recharges</b>							
<b>Support Services</b>							
33,485	Support Services	44,000	0	44,000	0	0%	
912	Surveyors' Employee Recharge	1,000	0	1,000	0	0%	
30,494	IT Recharge	13,000	0	13,000	0	0%	
1,995	Premises Insurance	2,000	1,185	2,000	0	0%	
870	Transport Insurance	1,000	200	1,000	0	0%	
<b>67,756</b>	<b>Total Support Services</b>	<b>61,000</b>	<b>1,385</b>	<b>61,000</b>	<b>0</b>	<b>0%</b>	3
40,060	Directorate Recharges	62,000	0	62,000	0	0%	
<b>107,816</b>	<b>Total Expenditure (Recharges)</b>	<b>123,000</b>	<b>1,385</b>	<b>123,000</b>	<b>0</b>	<b>0%</b>	
<b>(6,000)</b>	<b>Corporate and Democratic Core - Finance</b>	<b>(6,000)</b>	<b>0</b>	<b>(6,000)</b>	<b>0</b>	<b>0%</b>	
<b>101,816</b>	<b>Total Net Expenditure - Recharges</b>	<b>117,000</b>	<b>1,385</b>	<b>117,000</b>	<b>0</b>	<b>0%</b>	
<b>7,224</b>	<b>City Surveyor's - Cyclical Works Programme</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
30,943	City Surveyor's - Repairs and Maintenance	7,000	(222)	7,000	0	0%	
18,970	City Surveyor's - Cleaning and Pest Control	0	0	0	0	0%	
49,912	City Surveyor's - Facilities Management	7,000	(222)	7,000	0	0%	
<b>603,127</b>	<b>Total Net Expenditure</b>	<b>558,000</b>	<b>93,969</b>	<b>533,000</b>	<b>(25,000)</b>	<b>-4%</b>	

**Notes:**

- 1 Underspend on staff salaries due to one role which is currently vacant.
- 2 Additional income projected from the Countryside Stewardship Scheme as a result of an increase in the number of trees worked on.
- 3 Expenditure incurred to date on recharges relates to insurance costs for April to December 2024. All other recharges will be processed in March 2025.

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<b>Committee(s)</b>	<b>Dated:</b>
Epping Forest & Commons Committee	19 September 2024
<b>Subject:</b> Risk Management Update Report	<b>Public</b>
<b>Which outcomes in the City Corporation’s Corporate Plan does this proposal aim to impact directly?</b>	<ul style="list-style-type: none"> <li>• Diverse engaged communities</li> <li>• Vibrant thriving destination</li> <li>• Providing excellent services</li> <li>• Flourishing public spaces</li> <li>• Leading sustainable environment</li> </ul>
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>No</b>
<b>If so, how much?</b>	<b>N/A</b>
<b>What is the source of Funding?</b>	<b>N/A</b>
<b>Has this Funding Source been agreed with the Chamberlain’s Department?</b>	<b>N/A</b>
<b>Report of:</b> Katie Stewart, Executive Director of Environment	<b>For Decision</b>
<b>Report author:</b> Joanne Hill, Business Planning and Compliance Manager	

## Summary

This report is presented to provide the Epping Forest and Commons Committee with assurance that risk management procedures in place within the Environment Department are satisfactory and that they meet the requirements of the Corporate Risk Management Framework and the Charities Act 2011. Risks are reviewed regularly within the Department as part of the ongoing management of the operations.

Your Committee is responsible for five Registered Charities: Epping Forest (charity number 232990), Ashtead Common (charity number 1051510), Burnham Beeches (charity number 232987), Coulsdon and Other Commons (charity number 232989) and West Wickham and Spring Park (charity number 232988). In accordance with the Charity Commission’s Statement of Recommended Practice (SORP), Trustees are required to confirm in the charity’s annual report that any major risks to which the charity is exposed have been identified and reviewed and that systems are established to mitigate those risks. Using the Corporate Risk Register guidance, the management of these risks meets the requirements of the Charity Commission.

Each of the five charities holds a risk register which is summarised in the main body of this report and included in full within the appendices.

## **Recommendation**

Members are asked to confirm, on behalf of the City Corporation as Trustee, that the risk registers appended to this report satisfactorily set out the key risks to each of the five charities and that appropriate systems are in place to identify and mitigate risks.

## **Main Report**

### **Background**

1. The City of London's Risk Management Strategy, which forms part of its Corporate Risk Management Framework, requires each Chief Officer to report regularly to Committees on the risks faced by their department.
2. The Charity Commission requires Trustees to confirm in a charity's annual report that any major risks to which the charity is exposed have been identified and reviewed and that systems are established to mitigate those risks. These risks are to be reviewed annually.
3. Each Committee to which the Natural Environment Division of the Environment Department reports receives an update on the risks of the charity or charities relevant to that Committee every quarter. This frequency aligns with the City of London's Risk Management Strategy and exceeds the requirements of the Charity Commission.
4. The Executive Director Environment assures your Committee that all risks held by the Natural Environment Division continue to be managed in compliance with the Corporate Risk Management Framework and the Charities Act 2011.
5. Each of the five charities for which your Committee is responsible holds a risk register. All risks are regularly reviewed by management teams, in consultation with risk owners, with updates recorded in the corporate risk management information system. Risks are assessed on a likelihood-impact basis, and the resultant score is associated with a traffic light colour. For reference, the City of London's Risk Matrix is provided at Appendix 6.
6. The detailed risk registers for Epping Forest and each of the four Commons charities are summarised in the main body of this report and provided in full at Appendices 1 to 5. Officers are undertaking a range of actions to control each risk, as shown in the appended registers.

### **Current Position**

#### **Epping Forest Risks**

7. The Epping Forest Risk Register contains five Red, eight AMBER, and one GREEN risk, owned and managed by the Assistant Director, Epping Forest and

her management team. Since last reported to your Committee, all risks have been reviewed and updated in the risk management information system.

8. The following three risks have been closed and will be removed from the register.

**a. 'ENV-NE-EF 012: Loss of forest land and buffer land/or concession of prescriptive rights'**

This risk was added to the register in 2015, at which time a definitive list of accesses was not held, and there were concerns about the definition of boundaries. There is now a single detailed database of all accesses which is kept up to date. Also, all forest and buffer land is registered and, as such, the boundary is defined. This is now incorporated in 'business as usual' land management work and the risk has been closed.

**b. ENV-NE-EF 014: Major incident resulting in prolonged access denial.**

This risk focused on the environmental impacts of prolonged inability to access the site, but these are covered by other risks on the register. The response to a major incident is addressed by the local Major Incident Plan and Emergency Plan, both of which are tested, kept up to date and overseen by the Corporate Resilience Team. Security of the site, staff and the public in the event of a terrorist attack are also addressed in more detail by the new risk (ENV-NE-EF 020) described at paragraph 9b, below.

**c. ENV-NE-EF 011: Wanstead Park – Heritage at Risk Register.**

This risk has been closed and the detail transferred into a new risk (ENV-NE-EF 019) which covers all heritage assets.

9. Two new risks have been added to the register as follows:

**a. ENV-NE-EF 019: Decline in condition of heritage assets (*Amber 12*).**

All heritage assets have been amalgamated into this new risk to enable better oversight and management of these assets. The risk includes Wanstead Park, which was previously covered by ENV-NE-EF 011 (see paragraph 9a); the Scheduled Ancient Monuments, which have been moved from the general 'Decline of built assets and infrastructure' risk; as well as Warren House.

**b. ENV-NE-EF 020: Security of site, staff and the public (*Amber 12*).**

This new risk covers the need to provide staff with appropriate training to ensure adequate preparedness for potential terrorist attacks – in compliance with forthcoming 'Martyn's Law' legislation (Protect Duty). The risk also covers more general site security needed to prevent unauthorised access to work compounds.

10. The detailed risk register (Appendix 1) includes explanations of changes to risk scores, target dates, and completion or addition of risks and actions. All risks are also listed below with their current score and notes summarising significant recent updates, where applicable.

- **ENV-NE-EF 006: Failure of raised reservoirs (*RED, 24*)**

- **ENV-NE-EF 017: Tree event or failure** (*RED, 24*)  
Following the successful removal of a single dangerous tree near the M25 and high voltage power cables, the score of this risk has reduced from Red 32 (likely / extreme) to Red 24 (possible / extreme). The backlog of other tree safety works should be cleared within the next 18 months. Officers are working with colleagues in the Chamberlain's Department to identify funding for ongoing tree safety works to prevent a backlog building up again. Once these actions are complete, the risk will be further reduced if appropriate.
- **ENV-NE-EF 018: Deterioration of Wanstead Park Reservoirs** (*RED, 24*)
- **ENV-NE-EF 008: Negative impacts from pests and diseases** (*RED, 16*)
- **ENV-NE-EF 015: Impacts of anti-social behaviour on staff and site** (*RED, 16*)
- **ENV-NE-EF 003: Risk for health and safety** (*AMBER, 12*)
- **ENV-NE-EF 004: Decline in condition of built assets and infrastructure** (*AMBER, 12*)  
This risk now addresses the risk to non-heritage built assets and infrastructure only. Following the removal of heritage assets, the risk score has been reduced from Red 32 (likely / extreme) to Amber 12 (possible / major). Heritage assets have been moved into the new risk ENV-NE-EF 020.
- **ENV-NE-EF 010: Negative impacts of development and encroachment** (*AMBER, 12*)
- **ENV-NE-EF 016: Budget pressures** (*AMBER, 12*)
- **ENV-NE-EF 019: Decline in condition of heritage assets** (*AMBER, 12*)  
As explained in paragraph 9a, this new risk has been added to the register.
- **ENV-NE-EF 020: Security of site, staff and the public** (*AMBER, 12*)  
As explained in paragraph 9b, this new risk has been added to the register.
- **ENV-NE-EF 005: Declining Site of Special Scientific Interest (SSSI)/Special Area of Conservation (SAC) condition** (*AMBER, 8*)
- **ENV-NE-EF 009: Adverse impacts of extreme weather and climate change** (*AMBER, 8*)
- **ENV-NE-EF 013: Recruitment of suitable staff and workforce planning** (*GREEN, 2*)  
The score of this risk has reduced from Amber 12 (possible / major) to Green 2 (unlikely / minor). Recruitment to vacant posts is progressing well and systems have been introduced to ensure knowledge is properly documented and not lost when individual members of staff leave.



## The Commons Risks

11. A separate risk register is held for each of the four Commons charities to enable effective site-specific management and assessment.
12. Since the date of the last report to your Committee, all risks have been reviewed and updated in the risk management information system. The risks are listed below with their current score and notes summarising significant recent updates, where applicable.

## Ashtead Common

13. The Ashtead Common Risk Register (Appendix 2) contains one RED, four AMBER and one GREEN risk as summarised below.
  - **ENV-NE-AC 009: Decline in condition of assets** (*RED, 16*)  
It is hoped that this risk will begin to reduce as a schedule for addressing outstanding maintenance works is confirmed and works begin to be delivered.
  - **ENV-NE-AC 005: Negative impacts of pests and diseases** (*AMBER, 12*)  
The score of this risk has reduced from RED 16 as there have been fewer reported incidents of tick bites this summer. An action plan is in place for Lyme Disease to reduce the risk of exposure by staff, and information cards have been produced for volunteers, contractors and members of the public.
14. The following risks remain stable with a range of ongoing actions to keep them under review and reduce the scores over time, where possible:
  - **ENV-NE-AC 004: Negative impacts of development and encroachment** (*AMBER 8*)
  - **ENV-NE-AC 006: Adverse impacts of extreme weather and climate change** (*AMBER, 6*)
  - **ENV-NE-AC 008: Water pollution** (*AMBER, 6*)
  - **ENV-NE-AC 001: Budget pressures** (*GREEN, 4*)

## Burnham Beeches and Stoke Common

15. The Burnham Beeches and Stoke Common Risk Register (Appendix 3) contains three RED and four AMBER risks.
16. The following risk has been closed and will be removed from the register
  - **ENV-NE-BBSC 007: Rural Payment Agency Grant**  
A final decision has now been issued on the amount of the grant being provided by the Rural Payment Agency for work on trees. While the full, initially agreed amount for the whole 10 years will not be paid, we will receive a five-year grant at a new revised rate.
17. The following risks remain stable with a range of ongoing actions to keep them under review and reduce the scores over time, where possible:

- **ENV-NE-BBSC 002: Negative impacts of visitor pressure** (*RED, 16*)
- **ENV-NE-BBSC 005: Negative impacts of pests and diseases** (*RED, 16*)
- **ENV-NE-BBSC 009: Decline in condition of assets** (*RED, 16*)
- **ENV-NE-BBSC 001: Budget pressures** (*AMBER, 12*)
- **ENV-NE-BBSC 004: Negative impacts of development and encroachment** (*AMBER, 12*)
- **ENV-NE-BBSC 006: Adverse impacts of extreme weather and climate change** (*AMBER, 12*)
- **ENV-NE-BBSC 008: Pollution** (*AMBER, 8*)

### **Coulsdon and Other Commons**

18. The Coulsdon and Other Commons Risk Register (Appendix 4) contains one RED and six AMBER risks.
19. All risks remain stable with a range of ongoing actions to keep them under review and reduce the scores over time, where possible:
- **ENV-NE-COC 009: Decline in condition of assets** (*RED, 16*)
  - **ENV-NE-COC 002: Negative impacts of visitor pressure** (*AMBER, 12*)
  - **ENV-NE-COC 004: Negative impacts of development and encroachment** (*AMBER, 8*)
  - **ENV-NE-COC 005: Negative impacts of pests and diseases** (*AMBER, 8*)
  - **ENV-NE-COC 008: Pollution** (*AMBER, 8*)
  - **ENV-NE-COC 001: Budget pressures** (*AMBER, 6*)
  - **ENV-NE-COC 006: Adverse impacts of extreme weather and climate change** (*AMBER, 6*)

### **West Wickham and Spring Park**

20. The Wickham and Spring Park Risk Register (Appendix 5) contains one RED and five AMBER risks.
21. All risks remain stable with a range of ongoing actions to keep them under review and reduce the scores over time, where possible:
- **ENV-NE-WWSP 009: Decline in condition of assets** (*RED, 16*)
  - **ENV-NE-WWSP 002: Negative impacts of visitor pressure** (*AMBER, 12*)
  - **ENV-NE-WWSP 004: Negative impacts of development and encroachment** (*AMBER, 8*)
  - **ENV-NE-WWSP 005: Negative impacts of pests and diseases** (*AMBER, 8*)
  - **ENV-NE-WWSP 001: Budget pressures** (*AMBER, 6*)
  - **ENV-NE-WWSP 006: Adverse impacts of extreme weather and climate change** (*AMBER, 6*)

### **Risk Management Process**

22. Across the Environment Department, risk management is a standing agenda item at the regular meetings of local, divisional and departmental management teams.
23. Between management team meetings, risks are reviewed in consultation with risk and action owners, and updates are recorded in the corporate risk management information system.
24. Regular risk management update reports are provided to this Committee in accordance with the City's Risk Management Framework and the requirements of the Charities Act 2011.

### **Identification of New Risks**

25. New and emerging risks are identified through several channels, including:
  - Directly by senior leadership teams as part of the regular review process.
  - In response to ongoing review of progress made against Business Plan objectives and performance measures, e.g., slippage of target dates or changes to expected performance levels.
  - In response to emerging events and changing circumstances which have the potential to impact on the delivery of services.

### **Corporate and Strategic Implications**

26. Effective management of risk is at the heart of the City Corporation's approach to delivering cost effective and valued services to the public as well as being an important element within the corporate governance of the organisation.
27. The risk management processes in place in the Environment Department support the delivery of the Corporate Plan, our Departmental high-level Business Plan, local Management Plans and relevant Corporate Strategies, including, but not limited to, the Climate Action; Cultural; Sport and Physical Activity; and Volunteering Strategies. Risks are also being taken into consideration as part of the development of the Natural Environment Divisions' emerging strategies.
28. Risks which could have a serious impact on the achievement of business and strategic objectives are proactively identified, assessed and managed in order to minimise their likelihood and/or impact.

### **Conclusion**

29. The proactive management of risk, including the reporting process to Members, demonstrates that the Natural Environment Division of the Environment Department is adhering to the requirements of the City of London Corporation's Risk Management Framework and the Charities Act 2011.

### **Appendices**

- Appendix 1 – Epping Forest Risk Register
- Appendix 2 – Ashted Common Risk Register

- Appendix 3 – Burnham Beeches and Stoke Common Risk Register
- Appendix 4 - Coulsdon and Other Commons Risk Register
- Appendix 5 – West Wickham and Spring Park Risk Register
- Appendix 6 – City of London Corporation Risk Matrix

**Contact**

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# Epping Forest Risk Register

Generated on: 19 August 2024



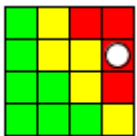
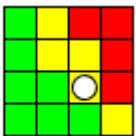

Rows are sorted by Risk Score

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-EF 006a Failure of reservoirs Aug-2015 Jacqueline Eggleston	<p><b>Cause:</b> Inadequate design; insufficient prescribed maintenance; leaks compromising dam integrity; failure to implement Panel Engineer's recommendations; failure to keep dams clear of vegetation; failure to evaluate large water body capacities; disputed ownership/responsibility for one LRR.</p> <p><b>Event:</b> Severe rainfall event resulting in overtopping of embankments, leading to erosion of dam and potential collapse.</p> <p><b>Effect:</b> Loss of life; damage to downstream land/property; litigation; risk of prosecution; reputational harm; damage to/loss of habitat and associated rare species; fines from Environment Agency.</p>	 Likelihood Impact	24	A Design-Build contractor for the Baldwins Pond project has been appointed but works are now unlikely to commence until Summer 2025. The target date for the risk has been amended accordingly.  <b>19 Aug 2024</b>	 Likelihood Impact	4	31-Oct-2025  Reduce	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 006a Panel Engineer	Statutory inspection visits by engineer - 6 monthly.	Twice yearly inspections completed on schedule as agreed with the Panel Engineer. The next inspection is scheduled for November 2024.	Laura Lawson	19-Aug-2024	31-Dec-2024

## Appendix 1

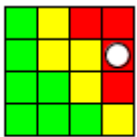
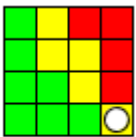
inspections					
ENV-NE-EF 006c Internal inspection regime	Weekly inspection of reservoirs/dam.	This is an ongoing action. Digital Blue Books are completed at agreed intervals. Formal recording has moved to an online process.	Laura Lawson	19-Aug- 2024	31-Mar-2025
ENV-NE-EF 006e Baldwins Pond	Undertake scoping evaluations for Baldwins Pond.	A Design-Build contractor has been appointed for the Baldwins Pond project. Works are contracted but are now unlikely to commence until summer 2025.	Jacqueline Eggleston	19-Aug- 2024	31-Oct-2025
ENV-NE-EF 006f Rookery Wood, Tudor Square Pond	Maintenance of Rookery Wood, Tudor Square Pond. Conservation management of Copped Hall.	A new project board is being established to combine works to the dam and heritage works at Rookery Wood. Funding is still to be identified although it may be addressed within the Cyclical Works Programme.	Jacqueline Eggleston	19-Aug- 2024	31-Mar-2025

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<p>ENV-NE-EF 017 Tree event or failure</p> <p>20-Apr-2023 Jacqueline Eggleston</p>	<p><b>Cause:</b> Large numbers of older, more vulnerable trees throughout Epping Forest which require regular inspection and works to prevent failure. A rise in tree disease combined with extreme weather conditions due to climate change exacerbate the risk. Staff shortages due to the Target Operating Model (TOM) process have resulted in insufficient staff resources to complete necessary works.</p> <p><b>Event:</b> More frequent tree failures. Greater risk during high winds, particularly when accompanied by heavy rainfall, and when trees are in leaf.</p> <p><b>Effect:</b> Public safety - people (serious injury/death) and property; loss of trees; loss of habitat; insurance claims; reputational damage.</p>	<p>Lifehood</p>  <p>Impact</p>	<p>24</p>	<p>This risk is actively managed with regular inspections of trees according to Forest-wide risks zones as well as the Severe Weather Protocol which is implemented in the event of large storms/high winds.</p> <p>The score of this risk was previously to the maximum RED 32 (likely/extreme) largely due to a single Poplar tree identified as dangerous in close proximity to the M25 and high voltage power cables. This tree was removed at the beginning of June 2024 and this has resulted in <b>the risk score being reduced</b> to RED 24 (Possible/Extreme). The new score reflects the outstanding backlog of tree safety works which need to be carried out.</p> <p>Annual tree surveys have been reviewed and reprioritised and scheme of works specified to address them. This will resolve the backlog of works within 18 months using existing resources. Once the backlog is cleared, the risk score will be reassessed and reduced further if appropriate.</p> <p>Officers are also working in collaboration with colleagues in the Chamberlain’s Department to identify funding for tree safety works on an ongoing basis to prevent a backlog building up again.</p> <p><b>19 Aug 2024</b></p>	<p>Lifehood</p>  <p>Impact</p>	<p>8</p>	<p>31-Mar-2026</p> <p>Reduce</p>	

## Appendix 1

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 017a Tree safety works	Carry out tree safety survey and works.	Annual tree surveys have been reviewed and reprioritised and scheme of works specified to address them.  This is an ongoing action which will be kept under close and regular review.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2026
ENV-NE-EF 017b Severe Weather Protocol	Continue to enforce the Severe Weather Protocol as appropriate and keep it under regular review.	A Severe Weather Protocol is in place which details planning and response, in particular to high winds. We are unable to 'close' the Forest during such events but social media and staff broadcast messages to warn members of the public to avoid the Forest, and serious or large scale events are followed by a programme of walking trails and paths to find and action resulting dangers such as hanging tree limbs.  The Protocol has been reviewed and some minor changes have been made.  This is an ongoing action which will be kept under regular review. The 'Due Date' shown is the date of the next review.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025
ENV-NE-EF 015 Poplar tree issue	Resolve the issue with the Poplar tree in close proximity to the M25.	<b>This action is now complete and will be removed from the register.</b> The tree was removed at the beginning of June 2024.	Jacqueline Eggleston	19-Aug-2024	31-Jul-2024

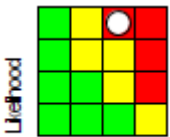
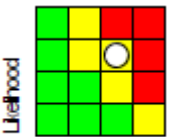


Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<p><b>ENV-NE-EF 018</b>  <b>Deterioration of Wanstead Park Reservoirs</b></p>	<p><b>Cause:</b> Gradual deterioration of the fabric of the reservoirs and / or excessive rain.  <b>Event:</b> Risk that the reservoirs may overtop and be washed away, leading to a cascading breach.  <b>Effect:</b></p> <ul style="list-style-type: none"> <li>• Potential for loss of life or injury to staff/residents.</li> <li>• Legal action by the Environment Agency.</li> <li>• Low level flooding of the park and surrounding residential/commercial areas.</li> <li>• Damage to a listed landscape.</li> <li>• Requirement for significant immediate CoL funds to repair damage.</li> <li>• Civil claims/financial loss claims made from residents/ businesses.</li> <li>• Adverse effect on the reputation of the City corporation (local/national media interest).</li> <li>• Park closed for several weeks.</li> </ul>	<p>Likelihood</p>  <p>Impact</p>	<p>24</p>	<p>Engineering study completed November 2020 recommended a lower level of activity required than originally envisaged. While the Large Raised Reservoirs (LRRs) are classified as High Risk under the Reservoirs Act 1975 and the Flood and Water Management Act 2010, their Dam Category of C or D means that the outcome of failure is relatively small. A further additional assessment of the interaction between the River Roding and Ornamental Waters has been undertaken.</p> <p>The project progressed through Gateway 4 in January 2023.</p> <p>Detailed designs for dam strengthening works and the reinstatement of the up-cascade pumping system are now being progressed with procurement having been delayed.</p> <p>The City Surveyors are progressing works to reinstate the River Roding pumphouse and other land drainage works to increase water supply to the Ornamental Water. This has been delayed due to funding issues which have now been resolved. An application for winter abstraction is due to be submitted to the Environment Agency.</p> <p>The GLA Fund SuDS Feasibility report was finalised in February 2023. A bid to Round 2 of the Green and Resilient Spaces Fund was submitted but was unsuccessful. Alternative approaches to funding this are now being considered. Proposals are underway to partially clear the Lost Spur in</p>	<p>Likelihood</p>  <p>Impact</p>	<p>8</p>	<p>30-Nov-2024</p>	

# Appendix 1

<p>09-Dec-2019 Emily Brennan</p>				<p>Heronry and create a wetland/reedbed in this area.</p> <p>In October 2021, a weekly inspection of the Perch Pond dam revealed a leak in the vicinity of the outflow structure. This remains under in consultation with the supervising Panel Engineer.</p> <p>The target date for reducing the risk score has been extended to November 2024.</p> <p><b>01 Mar 2024</b></p>			<p>Reduce</p>	
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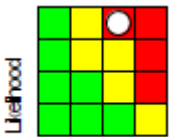
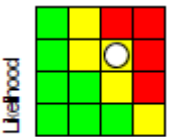
Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
<p>ENV-NE 007d Environment Agency Actions</p>	<p>Confirm to EA that measures in the interest of safety have been completed.</p>	<p>The Supervising Panel Engineer is kept up to date with the project's progress during their six-monthly inspections of the lakes, during which the Panel Engineer determines if further action is required. The next inspection is due in March 2024.</p> <p>Gateway 4 approval has now been received.</p>	<p>Tim Munday</p>	<p>01-Mar-2024</p>	<p>30-Nov-2024</p>
<p>ENV-NE 007h Gateway 5 report</p>	<p>A Gateway 5 report will be prepared to request funding and permission to progress works on site. Procurement and progression of detailed designs, tendering for site works, gaining required permissions, design consultation, enabling works and to works to begin on site.</p>	<p>Tender and procurement documentation is being prepared and possible consultants and contractors are being identified. Procurement exercise has been delayed to align with other works in the park. Exercise is now expected to take place in Spring 2024. The due date of the action has been extended accordingly.</p>	<p>Tim Munday</p>	<p>01-Mar-2024</p>	<p>19-Sep-2024</p>

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score	Risk Update and date of update	Target Risk Rating & Score	Target Date/Risk Approach	Flight path
<b>ENV-NE-EF 008 Negative impacts from pests and diseases</b>  19-Aug-2015 Jacqueline Eggleston	<b>Cause:</b> Lack of adequate controls on international trade encourages transmission of invasive non-native species (INNS), pests and pathogens; inadequate site biosecurity often through conscious public release of organisms within the Forest. <b>Event:</b> Sites become occupied by such organisms which can lead to the decline, hybridisation or loss of key native species due to out-competition/disease transmission. Some organisms have health protection issues particularly moths producing urticating hairs and terrapins carrying <i>Salmonella</i> (DT 191a). <b>Effect:</b> Loss or decline of key species; temporary site closures; increased costs of monitoring and control. Threat to existing conservation status of sites. Harm to individuals or spread of disease.	 Likelihood Impact	16  Ramorum: Rhododendron regrowth continues to require treatment by spraying. A current Ramorum outbreak has been addressed. Annual inspections are carried out.  Oak Processionary Moth (OPM) surveys have been undertaken inhouse and are now complete; results shows that occurrences have reduced.  The Hazardous Tree Programme surveys for increases in a wide variety of tree diseases and appropriate action is taken should any be identified.  Harmful algal blooms (HABs): Under nutrient-rich eutrophic conditions Cyanobacteria (Blue-Green Algae) can produce HABs producing harmful toxins which can kill wild animals, livestock and pets and induce skins rashes and sickness in humans. This is a seasonal issue as it is driven by increasing temperatures and low water levels.  <b>19 Aug 2024</b>	 Likelihood Impact	12  31-Dec-2024	
					Reduce	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 008c INNS, Pests and	Develop a Natural Environment Divisional approach to INNS, pests and pathogens.	Monitoring for pests and diseases is part of our ongoing processes. Each and any new disease is dealt with according to the appropriate lead body, e.g. APHA. We will work with colleagues across the Natural Environment Division to develop a division-wide approach to INNS, pests and pathogens.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025

**Appendix 1**

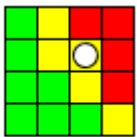
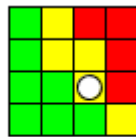

Pathogens Policy					
ENV-NE-EF 0081 Bovine Tuberculosis	Actions in response to notification of a nearby Bovine Tuberculosis breakdown (loss of OFT status).	The herd was tested as clear and we are now out of special measures.	John Phillips	19-Aug-2024	31-Mar-2025
ENV-NE-EF 008m Harmful Algal Blooms (HABs)	HABs monitoring and awareness raising.	A reactive process for HABs is in place. Visual inspections increase over the summer months. Positive testing for HABs by the Environment Agency will lead to health warning signage and social media messaging.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-EF 015 Impacts of anti-social behaviour on staff and site</b>  Page 261 19 Aug-2015 Jacqueline Weston	<b>Cause:</b> Anti-social, irresponsible or unsafe behaviour, including irresponsible dog owners, rough sleepers, unlicensed activity. <b>Event:</b> Crime; user conflict; trespass; fly-tipping; litter; dog fouling; dog attacks; abandoned/burnt out vehicles; traveller incursions; illegal motorbike use. <b>Effect:</b> Negative PR; injury to visitors; risk to wellbeing and safety of members of staff; damage to Forest land; insurance claims; illegal occupancy of Forest land; increase in costs of managing public behaviour.	 Likelihood Impact	16	We work in partnership with a range of Police and Anti-Social Behaviour managers to manage this risk.  The greater frequency of illegal motorbike/quad bike use in the Forest is increasing the risk of accident.  We have put in place a range of controls to limit the effects and which should reduce the risk score in time. The target date to reduce the risk score has been set to the end of the current financial year and the risk will be kept under review.  19 Aug 2024	 Likelihood Impact	12	31-Mar-2025	
							Reduce	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 015b Controlling dogs	Implementation and monitoring of PSPOs and other dog control measures on sites.	<b>This action has been completed.</b> PSPOs have been implemented and are available as an option for enforcement as required.	Laura Lawson	19-Aug-2024	31-Mar-2025
ENV-NE-EF 015f Develop and improve joint working	Develop stronger links and become a trusted partner with EFDC, LBWF, LBR and LBN. New relationships with officers in local authorities need creating/developing following staff changes Ongoing action	We work in partnership with a range of Police and ASB managers to address this risk. This is an ongoing action.	Laura Lawson	19-Aug-2024	31-Mar-2025
ENV-NE-EF	Take appropriate action to address cases of	Officers continue to monitor rough sleeping, fly-tipping, anti-social behaviour and conflict between	Laura	19-Aug-2024	31-Mar-2025

## Appendix 1

015i Address problematic public behaviour	anti-social, irresponsible and unsafe public behaviour.	forest users. Weekly patrols are undertaken on Sundays at High Beech to gather intelligence on quad/motorbike users. Officers work with appropriate local authorities and agencies to deal with individual cases.	Lawson		
ENV-NE-EF 015j Develop an Enforcement Policy	Develop an Enforcement Policy to deal with public behaviour which contravenes the Epping Forest byelaws.	<b>This action has been completed.</b> Senior Management have oversight of any enforcement action taken by the dedicated Enforcement Team and a policy is no longer required. Consistency of action taken by Forest Keepers is monitored and addressed through normal operating procedures.	Laura Lawson	19-Aug-2024	31-Oct-2024
ENV-NE-EF 015i Departmental 'Abuse of Staff Policy'	Develop Departmental 'Abuse of Staff Policy'	<b>This action has been completed.</b> An Environment Department reporting system has been introduced and rolled out to all staff. Methods are being developed to ensure incidents are reported and actions taken as necessary.	Laura Lawson	19-Aug-2024	30-Jun-2024

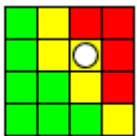
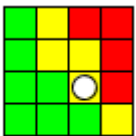

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-EF 003 Risk for health and safety  19-Aug-2015 Jacqueline Eggleston	<p><b>Cause:</b> Poor understanding and/or delivery of Health and Safety policies and procedures; failure to link work activity with adequate procedures; risk assessments and safe systems of work not undertaken or completed incorrectly; inadequate appropriate training; failure to implement the results of audits.</p> <p><b>Event:</b> Staff, volunteers, contractors or licensees undertake unsafe working practices. Insufficient staff numbers and heavier workload for those who are in post.</p> <p><b>Effect:</b> Injury or death of staff, volunteers, contractors, licensees or members of the public; prosecution by HSE and/or Police; increased insurance premiums; harm to City's reputation; fine levied by HSE; staff experience higher levels of physical and mental stress.</p>	 <p>Lifehood</p> <p>Impact</p>	12	<p>We continue to prioritise all necessary monitoring, audits and risk assessments.</p> <p>A programme of training will be required as we move forward with recruitment and cross skilling into new structures.</p> <p>We have reviewed our Emergency Plan.</p> <p>We are awaiting the introduction of a new Corporate reporting system as, currently, we have no local oversight of incidents being reported.</p> <p>The target date to reduce the risk score has been moved to the end of the current financial year.</p> <p><b>19 Aug 2024</b></p>	 <p>Lifehood</p> <p>Impact</p>	8	31-Mar-2025	
							Reduce	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 003c Training programme	Staff roles linked to essential and desirable training needs. Continual and annual review.	A health and safety training (operational) system is in place and established. Expiring training is known in advance and scheduled. A training matrix link to induction and new starters is in place. This is an ongoing action.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025
ENV-NE-EF 003e Hierarchy responsibilities and communications	Clear role and responsibilities set out in documentation and reinforced by training. Structure of local H&S meeting arrangements enables cascading of decisions, issues, responsibilities and communications.	All roles and responsibilities are outlined and clarified in the agreed local Health and Safety statement. The Emergency Plan has recently been reviewed. Health and safety communications will also be reviewed.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025
ENV-NE-EF	H&S checks undertaken annually for all	Statutory checks of licensees take place as necessary. This is an ongoing action.	Tristan	19-Aug-	31-Mar-2025

## Appendix 1

003f Annual licensee checks	refreshments and food outlets under licence in the forest, excluding ice cream vans		Vetta	2024	
ENV-NE-EF 003g Staff health, safety and wellbeing	Provide support to staff experiencing physical and mental stress due to work.	Staff whose wellbeing has been affected by the restructure process have been referred to Occupational Health and the Employee Assistance Programme. Recruitment is in process to alleviate excess workloads.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025

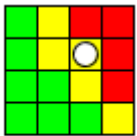
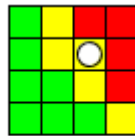


Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-EF <b>004 Decline in condition of built assets and infrastructure</b>  19-Aug-2015	<p><b>Causes:</b> Insufficient maintenance resource; limited ability to influence how resources are allocated.</p> <p><b>Event:</b> Failure to meet statutory regulations and checks. Assets deteriorate to unusable/unsafe condition.</p> <p><b>Effect:</b> Poor condition of assets; loss of value; cost of repair; inability to fulfil potential of assets, including financial potential.</p> <p>Reputational risk (including media coverage, stakeholder group escalations and Consultative Group complaints).</p>	 <p>Likelihood</p> <p>Impact</p>	12	<p><b>This risk has been revised to address the risk to <u>non-heritage</u> assets and infrastructure only.</b> The new risk (ENV-NE-EF 019) addresses the decline in condition of heritage assets.</p> <p>Following the removal of heritage assets, <b>the score of this risk has reduced</b> from Red 32 (Likelihood: Likely / Impact: Extreme) to Amber 12 (Possible/Major). A new target has been set to reduce the risk further to a score of Green 4 (Unlikely/Serious) by the end of March 2026.</p> <p>Recent approval of maintenance backlog funding is welcome and work is underway, in partnership with the City Surveyor's Department (CSD), to prioritise those works or to reallocate funding or resource to other projects within the charity, particularly those that are on the Heritage at Risk register, or have the potential to generate income.</p> <p>Asset registers for built assets are undergoing review and being transferred into a new system with additional information. However, this does not include infrastructure assets such as bridges and culverts. The Assistant Director Charity Development is taking forward recommendations for changes ways of working with CSD and other corporate departments.</p> <p><b>19 Aug 2024</b></p>	 <p>Likelihood</p> <p>Impact</p>	8	31-Mar-2026	
							Reduce	

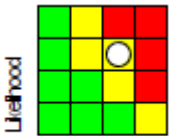
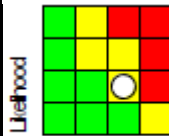
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Jacqueline Eggleston							
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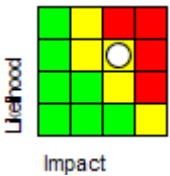
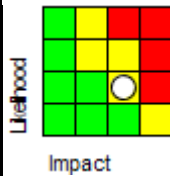
Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 004d Statutory compliance of buildings and infrastructure	Schedule of statutory checks and visits held and carried out by City Surveyor's Department (CSD) or delegated to site.	Statutory audits and checks are now up to date for lodges and buildings, however, this is subject to recommendations for changes to future agreements with CSD.  Concern remains on key infrastructure such as bridges and culverts. This may be addressed through recommendations for a full Service Level Agreement between the Natural Environment Division and CSD.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025
ENV-NE-EF 004e Annual building inspections	Joint inspection of all buildings including residential by site and City Surveyor's Department (CSD) to capture maintenance needs. Required annually.	Six-monthly tenant/occupier surveys should be reinstated by CSD, with a recommendation that they are carried out by a competent third party and that findings should feed into future maintenance plans and prioritisation.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025
ENV-NE-EF 004g Upkeep operational facilities	Put actions and processes in place which ensure the upkeep and development of the Forest.	At Great Gregories Farm, the replacement of the asbestos roof on the small barn is now identified on the Cyclical Works Programme (CWP).  Car parks continue to be in declining condition with surfacing and maintenance being provided through local risk. Provision for car park surfacing was contained within the CWP but has recently been withdrawn.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025
ENV-NE-EF 004j Maintain the path network	Monitor the path network annually and carry out necessary maintenance.	The path network will be monitored annually and a maintenance programme prepared to address issues raised.  A programme of work to spend the £250k RASC (Resource Allocation Sub (Policy and Resources) Committee) funding for environmental damage to paths caused by high levels of use by visitors is now being established with a view to commence spending before the end of the financial year.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-EF 010 Negative impacts of development and encroachment  19-Aug-2015 Jacqueline Eggleston	<p><b>Cause:</b> Lack of suitable protections in Epping Forest Acts; Planning Authorities obligations to meet housing targets; failure to monitor and challenge housing and other development plans; lack of resources to employ specialist support or carry out necessary monitoring/research.</p> <p><b>Event:</b> Large housing, transport infrastructure or other developments on land affecting Epping Forest.</p> <p><b>Effect:</b> Change in character to the context and setting of Forest Land; potential increase in visitor numbers and recreational pressure; increased air, light and noise pollution and consequent potential decline in biodiversity and tranquillity; further increases in traffic volumes on local road network.</p>	 <p>Lifehood Impact</p>	12	<p>Income from the Strategic Access Management Measures (SAMMs) is now being received and recruitment to a SAMMs post is commencing.</p> <p>Air quality monitoring is in place.</p> <p>In relation to planning applications on the edge of the Forest, we monitor these and will comment when a risk to the Forest is identified.</p> <p><b>19 Aug 2024</b></p>	 <p>Lifehood Impact</p>	12	Accept	

Action no, Title	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 010a Local authorities/Cou nties Local Plans and Core Strategies	Epping Forest DC Local Plan: Attend meetings and respond to consultation on the local plan in order to influence the content of the Plan and the Memorandum of Understanding between EFDC and Natural England. LB Waltham Forest Core Strategy and other LA actions plans: Respond to any further consultation.	We have commented on inadequacies on the South Epping Masterplan, and we are also providing comment on the revision of the National Planning Policy Framework (NPPF) in relation to green belt.	Tristan Vetta	19-Aug-2024	31-Mar-2025
ENV-NE-EF 010c Forest Transport Strategy	Development and ongoing work on the Forest Transport Strategy	<p>Progress is being made and the Strategy is now in draft. Meetings are held every two months with the District Council and the intention is to extend consultation to other relevant authorities.</p> <p>Work is continuing on the Forest Transport Strategy, with consultation on the draft due to be undertaken in the autumn. Currently, focus is on the A104 Safety Plan which has been presented to Committee.</p>	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-EF 016 Budget pressures  18-May-2016 Jacqueline Eggleston	<p><b>Cause:</b> Prices continues to rise putting increased pressure on the Corporation’s budgets. Some key Natural Environment Division income streams are also likely to reduce due to revisions to EU common agricultural policy (CAP) regulation, transition from Basic Payment Scheme (BPS) (total cessation in 2027) and UK interpretation and tightening of qualifying eligibility criteria.</p> <p><b>Event:</b> Possible reduction in deficit funding from the CoL; reductions in direct grant available from the Environment Agency or Rural Payments Agency (RPA) to deliver agricultural/conservation activity, especially conservation grazing. NE Division may be unable to deliver spend to profile or income generation programmes to agreed targets and timescales.</p> <p><b>Effect:</b> Adverse impact on service delivery: reduction in income and rising costs mean that less work can be delivered. Reduction or cessation of agricultural/conservation activity, including negative impact on grazing. Reduction / loss of biodiversity, negative impacts on visitor infrastructure and experience.</p>	 Impact	12	<p>The risk for the current financial year is low due to vacant posts. The risk will be reviewed once the outcome of the Natural Environment Charity Review is known. The target date has been extended to the end of 2025 accordingly.</p> <p><b>19 Aug 2024</b></p>	 Impact	8	31-Dec-2025	Reduce

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 016e Next round of savings to be agreed	Working to deficit budget reduction targets by increasing income generation.	<p>Net income from car parking, lodge rentals and commercial wayleaves has met current budgets, but further efficiencies and income enhancement must be found over the coming years.</p> <p>The Natural Environment Division's strategies include a focus on income generation. We are also awaiting the outcome of the Natural Environment Charity Review which may present additional opportunities through changes to financial structures and governance.</p>	Jacqueline Eggleston	19-Aug-2024	31-Dec-2025

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-EF 019 Decline in condition of heritage assets</b>  19-Aug-2024 Jacqueline Eggleston	<b>Cause:</b> Insufficient maintenance resource; damaging activity by visitors. <b>Event:</b> Heritage assets deteriorate to unusable, unsafe condition with loss of registered heritage features. <b>Effect:</b> Reputational risk including adverse media coverage and complaints; loss of noted heritage features; increasing cost of repair; fines from statutory bodies.		<b>12</b>	<b>This new risk has been added to the register. It includes the details of the previous risk which specifically addressed Wanstead Park.</b>  Action plans are in place to address each of the assets/asset groups.  Funding is the major barrier: we are working to identify funding sources.  The Grade II* registered Park and Garden, Wanstead Park, remains at risk with Historic England (it has been on the Heritage at Risk register since 2009, listed as declining condition). However, a programme board is now in place overseeing multiple projects to address different aspects. Work to refresh the Wanstead Parkland Plan will commence in autumn 2024.  <b>19 Aug 2024</b>		<b>8</b>	31-Dec-2025	
							Reduce	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 019a Protect Scheduled Ancient Monuments	Maintain the condition of the scheduled ancient monuments (SAMs). Improve the current state of knowledge of the extent of the monuments. Protect the monuments from erosion due to	Conservation Management Plans are in place for Loughton Camp and Ambresbury Bank to manage the conflicting risks of protection of the Scheduled Ancient Monuments (SAMs) and the veteran trees upon the monuments.  The SAMs at Purlieu Bank (2 sections) and The Temple at Warlies Park are subject to ongoing	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025

## Appendix 1

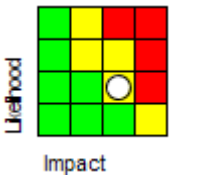
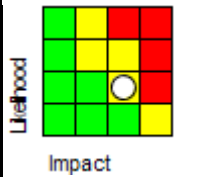
	visitor activities.	<p>review. A Conservation Management Plan is complete for The Temple.</p> <p>Specific plans are being prepared to alter public use of SAMs to prevent erosion. Signage and patrols are in place. Use of dead hedging and physical measures are being considered.</p> <p>We undertook a LiDAR of all SAMs during winter 2022/23, while trees were not in leaf. Results have been transferred to GIS and will be the subject of a 2-3 year analysis which will prioritise the SAMS and inform future protection measures.</p>			
ENV-NE-EF 019b Wanstead Parkland	Identify potential funding / partners and submit bid. Funders may include HLF.	<p>Funding is being worked on through the Wanstead Park Project Board; a Gateway 5 report for works to the dam was approved in January 2023 for £1.15m. Because of project inflation costs, further funding has now been agreed and the consultants will be engaged in 2024.</p> <p>The principal challenge is that project match funding does not qualify under City capital prioritisation rules.</p> <p>Work to refresh the Wanstead Parkland Plan will commence in autumn 2024.</p>	Jacqueline Eggleston	19-Aug- 2024	31-Mar-2025
ENV-NE-EF 019c Wanstead Park - The Grotto	Wanstead Park - The Grotto	<p>Stabilisation works have been completed. A Restoration and Maintenance Plan has now been completed which, if implemented, will remove The Grotto from the Heritage at Risk Register. However, there remains a £350k shortfall to implement the Plan.</p>	Jacqueline Eggleston	19-Aug- 2024	31-Mar-2025
ENV-NE-EF 019d Warren House	Warren House	<p>Warren House is a Grade II* listed building in declining condition. There is a high risk that it will be added to the Heritage at Risk register. Fully costed plans for financially sustainable use have been completed, however, clarification over land type through the Natural Environment Charity Review is necessary as a first step to identify available funding and maintain the building as an asset of the charity.</p>	Jo Hurst	19-Aug- 2024	31-Mar-2025

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-EF 020 Security of site, staff and the public</b>  19-Aug-2024 Jacqueline Eggleston	<b>Cause:</b> Potential terrorist attacks and the requirement to be prepared for, and protected against, such attacks in compliance with the new Martyn's Law legislation (Protect Duty). Working compounds on the site may not be properly secured at all times. <b>Event:</b> Act of terrorism at Epping Forest. Unauthorised access to unsecured areas of the site. <b>Effect:</b> Harm to members of the public and staff. Theft of, or damage to, property. Financial cost of replacement, repairs or insurance claims.	Likelihood Impact	12	<b>This new risk has been added to the register.</b>  The threat of an act of terrorism at Epping Forest is recognised. The new Martyn's Law (Protect Duty) will require certain venues to fulfil necessary but proportionate steps to ensure they are better prepared and ready to respond in the event of a terrorist attack. Prior to the enactment of this legislation, we will review staff training to ensure that our staff are prepared to respond to such an attack should it become necessary – keeping themselves and members of the public safe.  Security of working compounds is also being reviewed with plans for improvements being identified for implementation when resource has been identified. This will mitigate the risk of unauthorised access.  <b>19 Aug 2024</b>	Likelihood Impact	8	31-Dec-2025	
							Reduce	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 020a Training	Provide training for staff.	A review will be undertaken of training in place for staff who may need to deal with terrorist attacks or other dangerous incidents, with reference to the requirements of the Martyn's Law (Protect Duty) prior to its enactment. Local actions will be put in place to keep staff and the public safe.	Jacqueline Eggleston	19-Aug-2024	31-Dec-2024
ENV-NE-EF 020b Security	Ensure security of all working compounds.	Compounds across the site such as the Warren Yard; Great Gregories Yard; and Aldersbrook, may not be properly secured at all times, enabling unauthorised access.	Jacqueline Eggleston	19-Aug-2024	31-Dec-2024

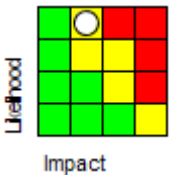
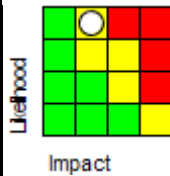
of working compounds		Plans for improvements to Warren Yard and other compounds have been drawn up and will be implemented when resource has been identified.			
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Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-EF 005 Declining Site of Special Scientific Interest (SSSI)/Special Area of Conservation (SAC) Condition</b> 19-Aug-2015 Jacqueline Eggleston	<b>Cause:</b> Lack of appropriate habitat and tree management (pollarding) and lack of grazing pressure; Invasive Non Native Species (INNS); anthropogenic nitrogen deposition; atmospheric pollution; and climate change. <b>Event:</b> Unfavourable assessment by Natural England. <b>Effect:</b> Decrease in % SSSI area in favourable condition (currently 35.42%); decrease in % SSSI area in unfavourable recovering (currently 48.24%); loss of current (HLS) and future grant (e.g. CSS) funding; harm to City's reputation; fines from Natural England and Defra.		<b>8</b>	The Forest Two Countryside Stewardship Scheme agreement has been confirmed. Works continue throughout Forests One and Two to address the condition of the SSSI.  <b>19 Aug 2024</b>		<b>8</b>		
							Accept	

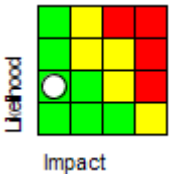
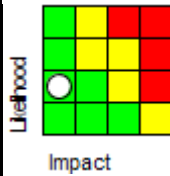
Page 27

Action no, Title	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 005a	Make CSS grant application to avoid loss of this vital income stream whilst ensuring habitat management targets are sustainable across 10-year agreement period.	<b>This action has been completed and will be removed from the register.</b> The Country Stewardship Agreement for the second part of the Forest (Forest 2) has now been confirmed.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025
ENV-NE-EF 005b	Create plan of action for 5 compartments within existing resources to ensure consideration of priorities for CSS application.	<b>This action has been completed and will be removed from the register.</b> The Countryside Stewardship Scheme applications were successful.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025
ENV-NE-EF 005d	Develop a strategy to address visitor pressure.	This is a new action.  A strategy to address the impact of visitor pressure is being developed under the SAMMS agreement (see also risk 'ENV-NE-EF 010 Negative impacts of development and encroachment').	Jacqueline Eggleston	19-Aug-2024	31-Dec-2025

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-EF 009 Adverse impacts of extreme weather and climate change</b>  Page 274  19-Aug-2015 Jacqueline Eggleston	<b>Cause:</b> Severe gale and storm events; prolonged precipitation/increased precipitation events; restricted precipitation increasing fire severity. <b>Event:</b> Severe weather events including periods of drought; flooding; gales; and increased fire severity. <b>Effect:</b> Risk of injury or death to staff, visitors, contractors and/or volunteers; loss of habitat/public access and intensification of visitor pressure on other areas of Forest; damage/loss of rare/fragile habitats and species; incidents increase demand for staff resources to respond to maintain public and site safety; temporary site closures; increased costs for reactive management.		8	Incident management plan has been reviewed. London Fire Brigade (LFB) has trialled new equipment and a new agreement has been signed with them. Joint training exercises have been taking place and we have been meeting with the London Borough of Waltham Forest's Resilience Team as part of our partnership with LBWP and LFB.		8		
				There are site visits with Essex Fire and Rescue Service at the end of July / early August to confirm infrastructure is satisfactory. In London, two additional sites are having wildfire response plans prepared.			The current risk score remains at Amber 8 (likely; serious) due to dry summers increasing the risk of wildfires. We have implemented mitigating actions to maintain the risk at its current level but are unable to reduce it any further for the foreseeable future.	19 Aug 2024

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 009h Reduce the impact of fire	Reduce the impact of grass and heathland fires.	Specific wildfire response plans have been prepared for two sites. This is an ongoing action - the 'due date' is a date of review.	Jacqueline Eggleston	19-Aug-2024	31-Mar-2025

<p>ENV-NE-EF 009i Fire access zones</p>	<p>Maintain fire access zones.</p>	<p>We have increased the frequency of cutting fire access zones to three times per year. Drought limits grass growth but growth recommences quickly when wetter conditions develop.</p> <p>Fire experience during Summer 2024 showed that these fire access zones have been an effective barrier.</p> <p>This is an ongoing action - the 'due date' is a date for further review.</p>	<p>Jacqueline Eggleston</p>	<p>19-Aug- 2024</p>	<p>31-Mar-2025</p>
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Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-EF 013</b> <b>Recruitment of suitable staff and workforce planning</b>  Page 276  19-Aug-2015 Jacqueline Eggleston	<b>Cause:</b> Previous reliance on memory-based rather than documentary records; retirements amongst ageing workforce; challenge to recruit to some roles due to competitive marketplace. <b>Event:</b> Loss of undocumented knowledge and skills. <b>Effect:</b> Extra training needs; challenges with recruitment to some posts.		2	<p><b>The score of this risk has now reduced</b> to Green 2 (likelihood: unlikely / Impact: minor). We do not consider that we can reduce it further than this but will continue to monitor the situation and take appropriate action to maintain it as this new lower level.</p> <p>Recruitment is on track. New systems of working and recording are being implemented to ensure institutional documentation of decisions and procedures for future reference and retention of knowledge.</p> <p>Staff are encouraged to participate in departmental talent management programmes and other appropriate learning and development opportunities that arise. A new management training package is commencing, and relevant staff will be encouraged to take part.</p> <p><b>19 Aug 2024</b></p>		2	31-Dec-2024	
							Accept	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-EF 013a Key role assessment actions	Identify key roles where officers are nearing retirement or expressing development needs or desire to leave CoL or the Department. Review this data annually via PDR's and one to ones. Succession plan drawn up by Management	A package of management training courses is commencing, and relevant staff will be encouraged to participate.	Emily Brennan	19-Aug-2024	31-Mar-2025

## Appendix 1

	Team and agreed by the Assistant Director. HR support for key roles.				
ENV-NE-EF 013b Increase process documentation	Increase documentation of memory based knowledge. Ensure that information needed for emergency situations and out of hours is written down forming part of a pack. Move collected data onto the GIS system.	CiviCRM solution has been delivered and has now been implemented throughout the Epping Forest teams.  The StarTraq system for management of PCNs and FPNs is also ready for deployment but delayed due to recruitment and structure pressures in Forest Keeper and Enforcement Team.  A Divisional update of policy and procedure is in progress. New systems are being introduced to ensure procedures and decisions are recorded for reference by relevant officers. This will prevent the loss of undocumented knowledge/information when staff members leave.	Laura Lawson	19-Aug- 2024	31-Mar-2025
ENV-NE-EF 013c Appointment cross-over (budgetary issue)	Ability to recruit overlapping positions to allow transfer of knowledge. Budgetary consideration and proactive support from HR.	<b>This action has been completed and will be removed from the register.</b> There will always be budgetary constraints and decisions are taken on case-by-case basis, but we have successfully done this where feasible.	Jacqueline Eggleston	19-Aug- 2024	30-Sep-2024

The following three risks have been closed and will be removed from the risk register.

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Risk Update and date of update
<b>ENV-NE-EF 011 Wanstead Park – Heritage at Risk Register CLOSE</b> 19-Aug-2015 Jacqueline Eggleston	<p><b>Cause:</b> Grade II* Registered Park and Garden, Wanstead Park, has been on the “Heritage at Risk” register since 2009, listed as in declining condition. Further restoration by four landowners is required to halt deterioration in condition and secure continued abstraction licence.</p> <p><b>Event:</b> Failure to complete restoration work.</p> <p><b>Effect:</b> Wanstead Park remains on the Heritage at Risk Register: continuing deterioration of at risk heritage features; education and interpretation opportunities missed; deteriorating state impacts negatively on the City’s reputation; fines from English Heritage in respect of listed buildings.</p>	<p><b>This risk has been closed and will be removed from the risk register.</b></p> <p>Wanstead Park has been moved into a new risk (ENV-NE-EF 019) which addresses all heritage assets.</p> <p><b>19 Aug 2024</b></p>

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Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Risk Update and date of update
<b>ENV-NE-EF 008 Loss of forest and buffer land and/or concession of prescriptive rights</b> 19-Aug-2015 Tristan Vetta	<p><b>Cause:</b> Lack of single definitive reference point for Epping Forest boundaries and accesses.</p> <p><b>Event:</b> Failure to recognise encroachments or legal limitation by the failure to act within a reasonable period of time.</p> <p><b>Effect:</b> Compromised statutory responsibility through loss of forest and buffer land to encroachment; concession of prescriptive rights and loss of potential income; significant costs and jeopardy of litigation in recovering rights; harm to City of London’s reputation as Conservators.</p>	<p><b>This risk has been closed and will be removed from the risk register.</b></p> <p>Since the risk was added to the register in 2015, considerable progress has been made. We now have a comprehensive single definitive database of all accesses - this is kept up to date and is subject to ongoing review and continuous improvement.</p> <p>All forest and buffer land is registered and, as such, the boundary is defined.</p> <p>This is now managed as 'business as usual' land management work. Any specific encroachment issues will continue to be reported to Committee and we will continue to seek legal advice as required.</p> <p><b>19 Aug 2024</b></p>

Page 27

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Risk Update and date of update
<p><b>ENV-NE-EF 014 Major Incident resulting in prolonged 'Access Denial'</b></p> <p>19-Aug-2015</p> <p>Jacqueline Eggleston</p>	<p><b>Cause:</b> Pandemic; human error; mechanical failure; deliberate act of terrorism.</p> <p><b>Event:</b> Major incident; terrorism; evacuation of East London; aircraft crash; failure of underground services; major pollution incident from M25; pollution from septic tanks or cattle buildings.</p> <p><b>Effect:</b> Damage to, and loss of, Forest habitat; threat to existing conservation status of sites; reduced income from licensees unable to trade; costs of remediation and staff engagement; fines from Environment Agency for pollution incidents.</p>	<p><b>This risk has now been closed and will be removed from the register.</b></p> <p>The risk is now managed sufficiently by the 'business as usual' ongoing review and testing of the local Major Incident Plan and Emergency Action Plan, both of which are kept up to date and are overseen by the Corporate Resilience Team.</p> <p><b>19 Aug 2024</b></p>

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# Ashtead Common Risk Register

Generated on: 23 August 2024

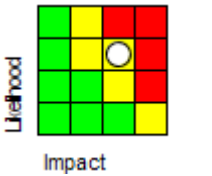
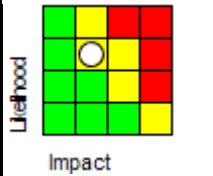


Rows are sorted by Risk Score


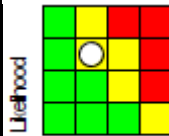
Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-AC Decline in condition of assets 15-Jun-2022 Andy Thwaites	<p><b>Cause:</b> Poor condition of buildings and other structures, combined with inadequate planned and/or reactive maintenance, reduced CWP budget and limited capital programme.</p> <p><b>Event:</b> Structures, specifically byelaw boards, deteriorate to an unsafe condition.</p> <p><b>Effect:</b> Potential serious injury to a member of the public, or member of staff; disruption to service delivery/performance; financial loss; reputational damage as a result of legal action and/or negative publicity.</p>	<p>Likelihood</p> <p>Impact</p>	16	<p>We are waiting further updates from the City Surveyor's Department (CSD) on the scheduling and delivery of projects which have been promised as part of the approved maintenance backlog funding.</p> <p>Failure of maintenance arrangements means that safety critical issues are not being addressed.</p> <p>There is general deterioration of built assets and mechanical and electrical installations due to a lack of inspection and maintenance.</p> <p>Therefore, the current risk score is 16 (Likely/Major) and the date by which we aim to achieve the target risk score has been extended to the end of the financial year.</p> <p><b>21 Aug 2024</b></p>	<p>Likelihood</p> <p>Impact</p>	6	31-Mar-2025	
							Reduce	

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Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-AC 009a Regular monitoring	Monitor byelaw boards, report on condition and remove any which become unsound.	Byelaw boards are monitored on a regular basis. Any which become unsafe are removed. This is an ongoing action until the existing boards are replaced. The 'due date' for this action has been extended to the end of December accordingly.	Andy Thwaites	20-Aug-2024	31-Dec-2024
ENV-NE-AC 009b Alternative funding	Explore alternative funding sources to replace byelaw boards.	A request for capital funding to remove and replace the six byelaw boards has been agreed for the 2024/25 financial year. The due date to this action has been extended to the end of December, by which time we expect that the funding will have been received and the works carried out.	Geoff Sinclair; Andy Thwaites	20-Aug-2024	31-Dec-2024

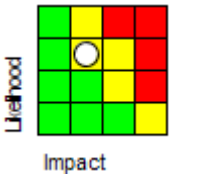
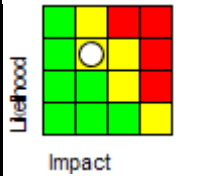
Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-AC 005 Negative impacts of pests and diseases</b>  Feb-2022 Andy Thwaites	<b>Cause:</b> 'Natural' spread of pests and diseases from neighbouring areas e.g. ticks and Lyme Disease and Oak Processionary Moth (OPM). <b>Event:</b> Individuals are affected by Lyme Disease or suffer allergic reaction to OPM. <b>Effect:</b> Staff and other individuals suffer severe long-term health effects; service capability disrupted; damage to corporate reputation.		<b>12</b>	Fewer tick bites recorded during the summer of 2024 than 2023. Risk rating reduced accordingly from Red 16 (likely/major) to Amber 12 (possible/major).  An action plan is in place for Lyme Disease, including adjustments to staff work schedules to reduce the risk of exposure. Tick/Lyme Disease information cards have been produced for volunteers, contractors and visitors to Ashtead Common.  OPM is endemic and widespread at Ashtead Common but appears to be subject to natural controls which have suppressed numbers.		<b>6</b>	31-Dec-2024	
							Reduce	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-AC 005e Tree Safety Policy	Review The Common's Tree Safety Policy tri-annually and the local site risk map annually.	The Commons' Tree Safety Policy is reviewed every three years: next due the end of 2024. The annual review of the local site risk map is underway.	Andy Thwaites	20-Aug-2024	31-Dec-2024
ENV-NE-AC 005f Risk review	Keep risk under regular review.	The tick and Lyme Disease situation is kept under review and further measures will be implemented as and when they become necessary.	Andy Thwaites	20-Aug-2024	31-Dec-2024


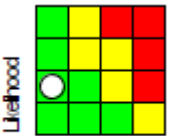
Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-AC 004 Negative impacts of development and encroachment</b>  Page 284 24-Feb-2022 Andy Thwaites	<b>Cause:</b> Pressure on Planning Authorities to meet housing targets. Failure to monitor and challenge housing and other development plans. Lack of partnership working with Planning Authorities and inclusion in Local Development Plans. Lack of resources to employ specialist support or carry out necessary monitoring/research. <b>Event:</b> Increase in housing or other developments on land affecting Ashted Common. <b>Effect:</b> Increase in visitor numbers and general recreation pressure; potential decline in biodiversity due to disturbance and habitat quality; increase in air, light and noise pollution; decrease in water availability; increased hydrological pollution risk; increase in traffic on local road network.	 Likelihood Impact	<b>8</b>	Local plans continue to be developed and are scrutinised and commented on when required.  Epsom and Ewell Council have begun consultation on a new Local Plan that could see significant residential development in the vicinity of Ashted Common. Locally there are limited resources to engage with this process. For this reason the risk score remains 8 (likely / serious). This will be an extended consultation process; therefore the target date has been set to March 2025.  The Local Plans of Mole Valley and Kingston generally protect the immediate environs of Ashted Common. However, possible areas for development are identified within the general area, and this could increase pressures on the Common in the long term.	 Likelihood Impact	<b>6</b>	31-Mar-2025	
							Reduce	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-AC 004c Ongoing Review	Keep situation under regular review.	This situation is kept under regular review.	Andy Thwaites	20-Aug-2024	31-Mar-2025


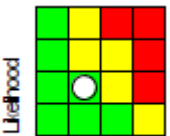
## Appendix 2

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-AC 006 Adverse impacts of extreme weather and climate change 24-Feb-2022 Andy Thwaites	<p><b>Causes:</b> Climate change causes severe wind, drought or floods to occur more frequently.</p> <p><b>Event:</b> More frequent and severe storms or fires at Ashtead Common.</p> <p><b>Effect:</b> Injury or death to staff, visitors, contractors and volunteers; damage/loss of rare/fragile habitats and species; service capability disrupted; temporary site closures; increased demand for staff resources to respond to incidents and maintain site safety; increased costs for reactive management.</p>		6	<p>Fire is a significant risk to Ashtead Common. Although a number of measures are taken to manage the impact of this risk, we are unable to reduce the likelihood of it occurring.</p> <p><b>20 Aug 2024</b></p>		6	Accept	

Action no, Title	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-AC 006a Fire management 285	Review and update Fire Management Plan bi-annually. Habitat fire management and monitoring policies and plans are in place and link to staff training and local emergency services.	The Major Emergency Plan was shared with Surrey Fire and Rescue in May 2022. A revised map will be produced in autumn 2024.	Andy Thwaites	20-Aug-2024	31-Dec-2024
ENV-NE-AC 006b Storms	Storm monitoring & management and closure policies are in place and are linked to high staff awareness and training	Officers continue to monitor and respond to warnings of extreme weather.	Andy Thwaites	20-Aug-2024	31-Mar-2025
ENV-NE-AC 006c Climate change	Understand the potential impacts of climate change on Ashtead Common. Engage in climate change research and debate.	Officers continue to explore ways to maintain and improve the Reserve's resilience to climate change.	Andy Thwaites	20-Aug-2024	31-Mar-2025

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-AC 008 Water pollution  27-May-2022 Andy Thwaites	<p><b>Cause:</b> Pollution of the Rye Brook.</p> <p><b>Event:</b> Polluted water poured into road drain; misconnection into the surface water system from other utilities.</p> <p><b>Effect:</b> Toxins and/or biohazards introduced into the watercourse threatening the health of people and animals; damage/loss of rare/fragile habitats and species; adverse local media coverage.</p>	 <p>Lifehood</p> <p>Impact</p>	6	<p>Working in partnership with the South East Rivers Trust, a remote monitoring device has been installed in the surface water outlet that feeds into the Rye Brook. This will capture real time pollution data to help assess the extent of the pollution entering the Rye and therefore the worthwhileness of any project designed to tackle it.</p> <p>The Rye Brook is regularly monitored, including kick sampling and measurement of phosphate levels</p> <p><b>20 Aug 2024</b></p>	 <p>Lifehood</p> <p>Impact</p>	2	31-Mar-2031	
							Reduce	

Action no, Title,	Action description	Latest Note			Action owner	Latest Note Date	Due Date
ENV-NE-AC 008b Data gathering exercise	Gather baseline data to determine whether a reedbed filtration system would be beneficial.	A remote monitoring device has been installed. This long-term monitoring will determine if the apparent improvements in water quality seen in summer 2022 are genuine and sustained.			Andy Thwaites	20-Aug-2024	31-Oct-2024

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-AC 001 Budget pressures  24-Feb-2022 Andy Thwaites	<p><b>Cause:</b> Potential reductions in budget and income.</p> <p><b>Event:</b> The City of London reduces its budget for Ashted Common, or external funding is reduced.</p> <p><b>Effect:</b> Financial failure; failure of key services; loss of staff; failure to maintain habitats on site; reduction in the ability to manage threats; significant reduction in service to users; reputational damage.</p>	 <p>Likelihood</p> <p>Impact</p>	4	<p>This risk remains low for Ashted Common.</p> <p>Additional Countryside Stewardship funding has been secured up to 2031. Therefore, the current likelihood of this risk occurring is 'unlikely'.</p> <p><b>20 Aug 2024</b></p>	 <p>Likelihood</p> <p>Impact</p>	4	Accept	

Action no, Title,	Action description	Latest Note		Action owner	Latest Note Date	Due Date
ENV-NE-AC 001a Risk review	Keep risk under regular review.	This risk is kept under regular review.		Andy Thwaites	20-Aug-2024	31-Dec-2025

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## Appendix 3 - Burnham Beeches and Stoke Common Risk Register

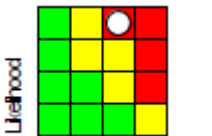
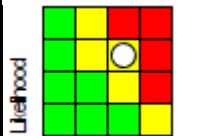
Generated on: 23 August 2024

Rows are sorted by Risk Score

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-BBSC 002 Negative impacts of visitor pressure 688 24-Feb-2022 Martin Hartup	<p><b>Cause:</b> Burnham Beeches was damaged during the COVID-19 pandemic due to higher than usual visitor numbers. Even though numbers have since returned to 'normal' levels, the site is still subject to ongoing degradation.</p> <p><b>Event:</b> Long-term environmental damage, with a particular focus on protected landscapes, especially Burnham Beeches which is a Site of Special Scientific Interest (SSSI) and a Special Area of Conservation (SAC) and not designed for such high visitor numbers.</p> <p><b>Effect:</b> Ecological and environmental damage; negative press coverage; loss of grants related to conservation; increased spend required to maintain the sites/mitigate damage.</p>	<p>Lifehood</p> <p>Impact</p>	16	Visitor numbers have returned to more normal/pre-COVID levels, although the impact of 'normal use' may lead to ongoing site damage and degradation. Seasonal area/path restrictions have now become part of normal business to protect the Special Area of Conservation (SAC) but more work is required in order to reduce the long term impact of the risk.  <b>21 Aug 2024</b>	<p>Lifehood</p> <p>Impact</p>	12	31-Dec-2024  Reduce	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-BBSC 002a	Prevent damage from car parking on surrounding roads and land.	Four miles of permanent parking restrictions are being installed by Buckinghamshire Council around Burnham Beeches. Buckinghamshire Council is completing works in phases: Phase 1 was completed	Martin Hartup	22-Aug-2024	31-Dec-2024

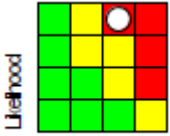
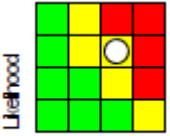
Car parking		in May 2024 and Phase 2 is due to complete by the end of the year.			
ENV-NE-BBSC 002b Action Plan	Develop an action plan to reduce the impact of high visitor levels.	A 'Carrying Capacity' study has been carried out, the results of which will be used to formulate a 'Sustainable Visitor Access and Mitigation Strategy' to mitigate the impacts of high visitor levels. The order has been placed with contractors and the final draft is expected the end of September. Looking to implement any actions by the end of year.	Helen Read	21-Aug-2024	31-Dec-2024

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-BBSC 005</b> <b>Negative impacts from pests and diseases</b>  Feb-2022 Martin Hartup	<b>Cause:</b> Inadequate biosecurity, purchase or transfer of infected plants, soil and animals. ‘Natural’ spread of pests and diseases e.g. Oak Processionary Moth/Ash Dieback, and lack of funding to deliver requirements of the OPM survey and nest removal. <b>Event:</b> OPM spreads further throughout sites. Additional Ash Dieback survey and tree works become necessary. <b>Effect:</b> Health and safety risk to staff and visitors: individuals suffer an allergic reaction to OPM. Increased costs for survey and tree works and reactive maintenance. Potential consequences of non-compliance with legal requirements. Reputational damage. Temporary site/area closures.	 Likelihood Impact	<b>16</b>  OPM is now well established at Stoke Common and still spreading there. OPM has also been discovered in trees at Burnham Beeches.  We have been monitoring Ash trees and have now confirmed the presence of Ash Dieback at Burnham Beeches. Funding for works to deal with this issue is available from the Division’s central budget.  We have set a target to reduce the risk but this is dependent upon additional funding becoming available. We will continue to undertake all reasonable actions to keep the situation under control as far as we are able.	 Likelihood Impact	<b>12</b>	31-Mar-2025		
						Reduce		

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-BBSC 005a Staff training	Ensure staff training is kept updated to enable timely identification of pests and knowledge of correct treatment/prevention.	Ongoing action. Training needs are reviewed at regular team meetings, and proactively promoted via Departmental Health and Safety Group and relevant corporate boards.  Needs are also reviewed at six-monthly local Health and Safety meetings.	Martin Hartup	21-Aug-2024	31-Dec-2024
ENV-NE-BBSC 005b Inspections	Annual tree inspections undertaken by qualified personnel.	Ongoing action. Inspections continue on a scheduled basis or if and when the need arises.	Martin Hartup	21-Aug-2024	31-Mar-2025
ENV-NE-BBSC 005d Biosecurity	Measures in place for staff, volunteers and contractors including public messages	Ongoing biosecurity actions and implementation of biosecurity policy.	Martin Hartup	21-Aug-2024	31-Mar-2025

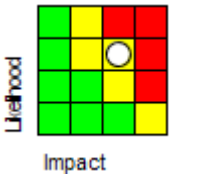
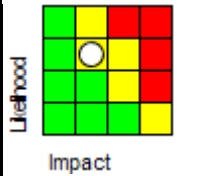
### Appendix 3

ENV-NE-BBSC 005e Tree Safety Policy	Review The Commons' Tree Safety Policy tri-annually and the local site policy annually.	The Commons' Tree Safety Policy is reviewed every three years: next due in September 2024 Burnham Beeches and Stoke Common local site policy is reviewed annually procedure review happened.	Martin Hartup	21-Aug-2024	30-Sep-2024
ENV-NE-BBSC 005f OPM at Stoke Common	Actions for the management of OPM at Burnham Beeches and Stoke Common.	OPM Management Plan for 2024 was produced for both sites and was implemented.	Martin Hartup	21-Aug-2024	31-Mar-2025



Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<p>ENV-NE-BBSC 009 Decline in condition of assets</p> <p>15-Jun-2022 Martin Hartup</p>	<p><b>Cause:</b> Poor condition of buildings and other structures, combined with inadequate planned and/or reactive maintenance, reduced CWP budget and limited capital programme. <b>Event:</b> Structures become unsafe or unusable. <b>Effect:</b> Potential serious injury to a member of the public, or member of staff; disruption to service delivery/performance; financial loss; reputational damage as a result of legal action and/or negative publicity.</p>		<p>16</p>	<p>There is a general failure of maintenance arrangements, including failure to undertake timely critical repairs (e.g. roof leaks), and safety critical issues not being addressed. For example, important PPMs with health and safety implications, such as checks on roller shutters, fall arrest systems, boilers and lightning protection, and at business critical locations, e.g. sewerage pumps at public toilets, are not being undertaken resulting in non-compliance and the inability to deal with other maintenance issues. Things are improving and we look to the future for this to continue.</p> <p>There has been a general deterioration of built assets and mechanical and electrical installations due to lack of inspection and maintenance. There has been some improvement.</p> <p>Concerns about the general situation are raised at quarterly client liaison meetings with City Surveyor's Department (CSD), and we continue to work with CSD to resolve service delivery issues. The risk score remains 16 (major/likely) to reflect the ongoing issues.</p>		<p>12</p>	<p>31-Dec-2024</p>	
							<p>Reduce</p>	

### Appendix 3

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-BBSC 009b Liaison with City Surveyor's Department	Continual liaison with CSD on overdue PPM checks on key infrastructure.	The Head Ranger continues to liaise with colleagues in the City Surveyor's Department (CSD) to restore a programme of regular PPM checks on key infrastructure. We are reliant on the CSD Facilities Management Team to achieve this.	Martin Hartup	21-Aug-2024	31-Dec-2024

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-BBSC 001 Budget pressures  24-Feb-2022 Martin Hartup	<p><b>Cause:</b> 12% budget reduction with in-year unidentified savings. Loss of income from car parking, filming and other funding streams.</p> <p><b>Event:</b> Fewer visitors and less filming interest.</p> <p><b>Effect:</b> Inability to meet approved budgets; reduction in essential repairs and maintenance; reduction in key services; failure to meet business plan objectives; reputational damage.</p>		12	<p>Following the final outcome of the appeal against the Rural Payment Agency (RPA) Countryside Stewardship Scheme (CSS) grant at Burnham Beeches, the position has improved and we no longer have the 12% budget deficit. BE6 funding for work on trees will be reduced for the remaining 5 years of the scheme but, with increases in all option payment values and the back payments for 2022 and 2023, the income deficit has been removed until the end of the grant in 2028/29.</p> <p><b>22 Aug 2024</b></p>		6	31-Mar-2025	
							Reduce	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-BBSC 001a Budget monitoring	Keep budgets under continual review.	Budgets are kept under continual review and reported quarterly as part of the budget forecast process. We continue to liaise with our Chamberlain's Business Partners on potential solutions to this matter. This is an ongoing action.	Martin Hartup	21-Aug-2024	31-Mar-2025

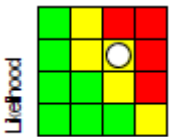
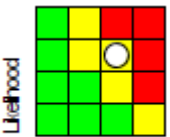
Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-BBSC 004</b> <b>Negative impacts of development and encroachment</b>  24-Feb-2022 Martin Hartup	<b>Cause:</b> Pressure on Planning Authorities to meet housing targets. Failure to monitor and challenge housing and other development plans. Lack of partnership working with Planning Authorities and inclusion in Local Development Plans. Lack of resources to employ specialist support or carry out necessary monitoring/research. <b>Event:</b> Large housing or other developments on land affecting Burnham Beeches and Stoke Common. <b>Effect:</b> Increase in visitor numbers and general recreation pressure; potential decline in biodiversity due to disturbance and impact on habitat quality; increased air, light and noise pollution; decrease in water availability; increased hydrological pollution risk; increase in traffic on local road network causing pollution and erosion.	 Likelihood Impact	12	Ongoing - Local Plans continue to be developed and are scrutinised and commented on when required. Staffing capacity is currently able to manage the volume of work associated with this.  The Buckinghamshire Council Local Plan, whilst not yet produced, has established clear policies to protect the SAC at Burnham Beeches with an agreed mitigation strategy and funding mechanism for its delivery.  The Slough Borough Council Local Plan is still very much a work in progress but, again, some mitigation has already been agreed for specific development and funding identified to help protect Burnham Beeches from the impacts of increased development. However, officers have some doubts that aspects of the agreed mitigation will be sufficient to protect Burnham Beeches and therefore further active engagement will be needed.	 Likelihood Impact	12		
								22 Aug 2024

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-BBSC 004a Local authorities/Cou	Inclusion in core strategy planning documents or equivalent. Close partnership working with local planning authorities.	Monitoring activity continues. Mitigation strategy with Buckinghamshire Council completed and projects within it are underway. Plan/mitigation strategy still a work in progress with Slough BC.  Officers made comments on the proposed Farnham Common Neighbourhood Plan and responded to	Helen Read	22-Aug-2024	31-Mar-2025



nties Local Plans and Core Strategies	Active monitoring of planning applications with responses as appropriate.	the formal consultation.  Officers are maintaining contact with Local authorities and Natural England but further engagement will be required to ensure mitigation for Slough developments is effective.			
ENV-NE-BBSC 004b Monitoring of impacts	Active monitoring of air pollution and environmental impacts where possible. Undertake research where appropriate and where resources allow.	A section 106 funded project on air quality work resulted in the production of a Site Nitrogen Action Plan (SNAP) in conjunction with Natural England and Centre for Ecology and Hydrology.  Other monitoring and mitigation projects are identified and carried out where possible.  Officers respond to planning applications regarding air quality issues.  £10,000 secured from Scottish & Southern Electricity, some of which will be used for a further project on lichens and air quality.	Helen Read	22-Aug-2024	31-Mar-2025
ENV-NE-BBSC 004e Monitor success	Monitor the success of the funded Ranger posts.	Establish monitoring programmes to measure the success of the two funded Ranger posts to deliver s106 and SAMMS commitments. This will involve annual SAMMS 106 reports to the relevant parts of Buckinghamshire Council and Slough Borough Council on how the funds have been spent, and the EF&CC will be kept updated throughout the year. The 2025 report will be produced by the end of April 2025.	Martin Hartup	21-Aug-2024	30-Apr-2025

## Appendix 3

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-BBSC 006 Adverse impacts of extreme weather and climate change 24-Feb-2022 Martin Hartup	<p><b>Cause:</b> Severe wind events, prolonged precipitation or restricted precipitation. May be climate change influenced.</p> <p><b>Event:</b> Severe weather/climate impacts; fire, flood and storm events (potentially increasing in frequency).</p> <p><b>Effect:</b> Service capability disrupted; increased demand for staff resources to respond to incidents and maintain site safety; loss of species, temporary site closures and associated access; increased costs for reactive management; injury or death to staff, visitors, contractors and volunteers; damage/loss of rare/fragile habitats and species.</p>	 <p>Lifehood</p> <p>Impact</p>	12	<p>Work on site continues to mitigate the impact of extreme weather events and this is monitored on an ongoing basis. We accept the current level of risk.</p> <p>21 Aug 2024</p>	 <p>Lifehood</p> <p>Impact</p>	12	Accept	

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Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-BBSC 006a Fire management	Review and update plan annually. Habitat fire management and monitoring policies and plans are in place and link to staff training and local emergency services.	<p>New Burnham Beeches site maps are currently under construction in collaboration with local fire services.</p> <p>An emergency plan for Stoke Common, agreed with Buckinghamshire Fire and Rescue, is in place and subject to annual review and fire drills. There is now one being developed for Berkshire Fire and Rescue.</p>	Martin Hartup	21-Aug-2024	31-Dec-2024
ENV-NE-BBSC 006b Storms	Storm monitoring & management and closure policies are in place across the sites and are linked to high staff awareness and training.	The site continues to monitor and respond to warnings of extreme weather.	Martin Hartup	21-Aug-2024	31-Mar-2025

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-BBSC 008 Pollution</b>  Page 299  15-Jun-2022 Martin Hartup	<b>Cause:</b> Continual pollution of Burnham Beeches as a result of inadequate sewerage provision for existing development in the local area, which is managed by Thames Water. <b>Event:</b> Sewage escapes into the watercourse running into Burnham Beeches after heavy rain. <b>Effect:</b> Pollution of the watercourses running into Burnham Beeches and associated degradation of the environment; potential reputational damage.	 Likelihood Impact	8	Thames Water is looking at the whole sewer system in Farnham Common with a view to carrying out work to resolve the issue across the whole area. We are engaging in the process, which so far has largely been fact finding, prior to drawing up detailed proposals. Thames Water stated that they would present detailed proposals by December 2023 - we have not heard from them and await further communications. There has been an interim proposal from Thames Water that is currently being reviewed by officers prior to any major scheme being developed.  We are unable to reduce the possibility of the risk occurring but continue to report any issues to the Environment Agency and Thames Water.  Thames Water have presented the proposals for remedial work to Ofwat to gain approval for funding and a decision is pending. It is unclear how the financial issues relating to Thames Water will impact on the future of this project.  <b>22 Aug 2024</b>	 Likelihood Impact	8		
							Accept	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
NE-ENV-BBSC 008a	Commission surveys to assess the impact of pollution on indicator species.	BBSC has commissioned a project to compare the mosses and liverworts of the polluted stream with those of another local unpolluted stream. Thames Water is funding an equivalent project on	Helen Read	22-Aug-2024	31-Dec-2024

Surveys to monitor impact		freshwater invertebrates, the first part of the field work for which has been completed. Surveys and associated reports have been completed. Thames Water will continue to support monitoring activity and committed to propose a solution by December 2023, however, we have not yet heard from them and await communications.			
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The following risk has been closed and will be removed from the risk register.

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Risk Update and date of update
<p><b>ENV-NE-BBSC 007</b>  <b>Rural Payment Agency Grants</b></p> <p>24-Feb-2022                      Martin Hartup</p>	<p><b>Cause:</b> The Rural Payment Agency (RPA) has altered the administration of the BE6 grant for work on trees.  <b>Event:</b> Reduction in direct grant available from the Rural Payments Agency (RPA) to deliver agricultural/conservation related services.  <b>Effect:</b> Reduction in the amount of grant received from the RPA; cessation of agricultural/conservation services; reduction in income, direct and indirect; reduction/loss of biodiversity (legal implications); restrictions on recreational access due to reduction/cessation of grazing activities.</p>	<p>RPA reassessed the initially agreed grant meaning there was the potential for it to reduce by 50% which would have caused a significant funding gap.</p> <p>Our initial appeal against the RPA’s alteration of administration of the BE6 grant for work on trees was declined. We continued to challenge this and further decisions from the RPA. In view of this situation we had to set our 2023/24 budget based on the minimum BE6 payments.</p> <p>An appeal with the Independent Arbitration Board took place on 18 September 2023. We sought external support for advice on preparing for the meeting. The Appeal Panel found in favour of our appeal and recommended the original agreement be honoured by the RPA. However, this finding was subsequently overruled by the Minister for Defra in a letter dated 14 December 2023. The City of London considered what further action was possible on behalf of the BBSC charity.</p> <p>We issued a pre action protocol (PAP) letter to Defra on the 13/3/2024. The Minister withdrew his previous decision and looked at the evidence again.</p> <p>A new decision was issued stating they would not provide the full amount for the whole 10 years but would provide just five years’ grant. What this means is that they owe us money for years 2022 and 2023 which they have now paid. The grant will be paid at the new revised conditions/rate for the remaining five years.</p> <p>This risk will now be closed.  <b>21 Aug 2024</b></p>

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# Appendix 4 - Coulsdon & Other Commons Risk Register

Generated on: 27 August 2024



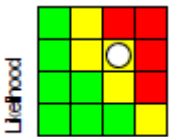
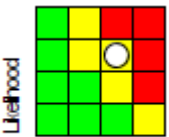
Rows are sorted by Risk Score

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
CV-NE-DC 009 Decline in condition of assets	<p><b>Cause:</b> Poor condition of buildings and other structures, combined with inadequate planned and/or reactive maintenance, reduced CWP budget and limited capital programme.</p> <p><b>Event:</b> Structures deteriorate to an unsafe condition.</p> <p><b>Effect:</b> Potential serious injury to a member of the public, or member of staff; disruption to service delivery/performance; financial loss; reputational damage as a result of legal action and/or negative publicity.</p>	Likelihood  Impact	16	The key issues at Coulsdon Common are: <ul style="list-style-type: none"> <li>• The large, wooden corporate image (byelaw) boards located across the site, and</li> <li>• The cattle grids on Farthing Downs.</li> </ul> The local team has updated the previous audit of byelaw boards which was carried out by the City Surveyor's Department (CSD) in 2019. Since the 2019 audit, a further eight boards have been found defective and removed. In the last five years, there have been three near-misses where boards have collapsed. Funding has now been approved to replace the byelaw boards in the 2024/25 financial year. The cattle grid has now been replaced and we will be working with the CSD to introduce annual inspections.	Likelihood  Impact	12	31-Mar-2025	
Concerns about the general situation are								

<p>15-Jun-2022 Allan Cameron</p>				<p>raised at monthly client liaison meetings with CSD. Issues continue to be raised at the monthly meetings with the Assistant Property Facilities Manager (APFM). <b>27 Aug 2024</b></p>			<p>Reduce</p>	
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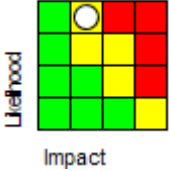
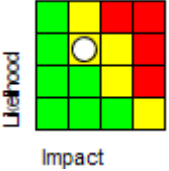
Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
<p>ENV-NE-COC 009a Monitoring</p>	<p>Monthly site infrastructure checks.</p>	<p>Continual monitoring of byelaw boards, cattle grids and other structures is undertaken. Approval for funding of bye law boards of £160,000 has been agreed. £80,000 for 2024 and £80,000 for 2025.</p>	<p>Allan Cameron</p>	<p>27-Aug-2024</p>	<p>31-Mar-2025</p>



Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-COC 002 Negative impacts of visitor pressure 24-Feb-2022 Allan Cameron	<p><b>Cause:</b> The sites are more popular than in previous years, linked to people enjoying local natural environments which are free of charge. Increased population and housing in the local area.</p> <p><b>Event:</b> Long-term environmental damage, with a particular focus on protected landscapes and Sites of Special Scientific Interest (SSSI) which are not designed for such high visitor numbers.</p> <p><b>Effect:</b> Ecological and environmental damage; reputational damage; loss of grants related to preservation; increased spend required to maintain sites/mitigate damage.</p>	 <p>Lifehood</p> <p>Impact</p>	12	<p>We are seeing a continual increase in visitor numbers and general population growth which we cannot influence. Therefore, we accept that we cannot reduce the possibility of the risk occurring. However, we continue to encourage people to use the sites responsibly.</p> <p><b>27 Aug 2024</b></p>	 <p>Lifehood</p> <p>Impact</p>	12	Accept	

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Action no, Title, File,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-COC 003	Recruit to the vacant Conservation Ranger post.	We are in the process of recruiting a Conservation Ranger who will monitor development applications and undertake detailed ecological surveys.	Allan Cameron	27-Aug-2024	30-Jun-2025

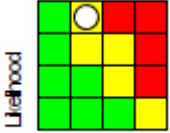
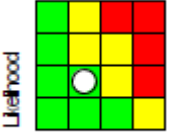
Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-COC 004</b> <b>Negative impacts of development and encroachment</b>  24-Feb-2022 Allan Cameron	<b>Cause:</b> Pressure on Planning Authorities to meet housing targets; failure to monitor and challenge housing and other development plans; lack of partnership working with Planning Authorities and inclusion in Local Development Plans; lack of resources to employ specialist support or carry out necessary monitoring/research. <b>Event:</b> Large housing or other developments on land affecting the sites. <b>Effect:</b> Increase in visitor numbers and general recreation pressure; potential decline in biodiversity due to disturbance and habitat quality; increase in air, light and noise pollution; decrease in water availability; increased hydrological pollution risk; increased traffic on local road network.		<b>8</b>	Local plans continue to be developed and are scrutinised and commented on by officers when required. Staffing capacity is currently unable to manage the volume of work associated with commenting on local plans.  However, we now have funding to recruit a full-time Conservation Ranger which will provide greater capacity for responding to these issues and enable us to be more proactive.  <b>27 Aug 2024</b>		<b>6</b>	31-Mar-2025	
							Reduce	

Action no, Title,	Action description	Latest Note			Action owner	Latest Note Date	Due Date
ENV-NE-COC 004c	Establish a Conservation Ranger post.	We are in the process of recruiting a Conservation Ranger who will monitor development applications.			Allan Cameron	27-Aug-2024	30-Jun-2025
ENV-NE-COC 004d	Collaborative working	Investigate options for obtaining support and advice from colleagues in the Environment Department's Planning and Development Division.			Allan Cameron	27-Aug-2024	31-Mar-2025

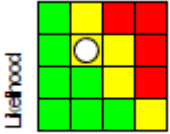
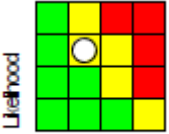
Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-COC 005</b> <b>Negative impacts of pests and diseases</b>  24-Feb-2022 Allan Cameron	<b>Cause:</b> Inadequate biosecurity; purchase or transfer of infected plants, soil and animals. ‘Natural’ spread of pests and diseases from neighbouring areas e.g. Oak Processionary Moth (OPM); Ash Dieback; foot and mouth disease; and neospora. <b>Event:</b> Sites become infected by animal, plant or tree diseases. <b>Effect:</b> Service capability disrupted; ineffective use of staff resources; reputational damage; loss of species; temporary site closures and associated access; increased costs for reactive maintenance; threat to existing conservation status of sites, particularly those with woodland habitats.		8	Ash Dieback: The cost of future Ash Dieback management is unknown; local risk budgets are not resourced sufficiently to meet costs. Local tree safety inspections deal with immediate risk, but we are unable to predict with any certainty the condition of trees and their likelihood of infection over the next two to three years.  <b>27 Aug 2024</b>		6	31-Mar-2025	
							Reduce	

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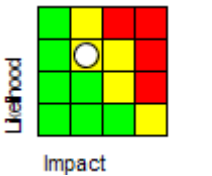
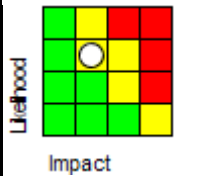
Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-COC 005a Staff training	Ensure staff training is kept updated to enable timely identification of pest and knowledge of correct treatment/ prevention.	Ongoing. Training needs are reviewed at regular team meetings, and proactively promoted via the Department Health & Safety Group and relevant corporate boards.	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-COC 005b Inspections	Annual tree inspections undertaken by qualified personnel.	This is ongoing action. Inspections continue on a scheduled basis or if and when the need arises.	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-COC 005c Partnerships	Active involvement with leading partners such as Forestry Commission and Natural England	This is an ongoing action.	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-COC 005d Biosecurity	Measures in place for staff, volunteers and contractors including public messages	This is an ongoing action.	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-COC 005e Tree Safety Policy	Review The Commons' Tree Safety Policy tri-annually.	The Commons' Tree Safety Policy is reviewed every three years. It was last reviewed in July 2021 and will be reviewed again by the end of 2024.	Allan Cameron	27-Aug-2024	31-Dec-2024

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-COC 008 <b>Pollution</b>  15-Jun-2022 Allan Cameron	<p><b>Cause:</b> Continual pollution of Coulsdon Common through defective drainage infrastructure owned by Surrey County Council and managed by Thames Water.</p> <p><b>Event:</b> High rainfall leads to prolonged periods of pollution from two soakaways located on Stites Hill Road. Contamination of site with sanitary toxic and foul waste.</p> <p><b>Effect:</b> Health and safety implications for visitors; reduction in quality of land within a National Nature Reserve (NNR); reputational damage and potential legal liability for the CoL.</p>	 <p>Lifelihood</p> <p>Impact</p>	8	<p>The Head Ranger attends meetings of the local multi-agency Flood Action Group where this is a standing agenda item.</p> <p>Thames Water has now accepted responsibility and liability for the drainage structures and the resulting pollution of the site. They have committed to develop an action plan to resolve the problem by October 2024.</p> <p>We continue to report any issues to the Environment Agency and Thames Water.</p> <p><b>27 Aug 2024</b></p>	 <p>Lifelihood</p> <p>Impact</p>	4	31-Oct-2024	
							Reduce	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-COC 008a Flood Action Group	Attend meetings of the local Flood Action Group.	The Head Ranger represents the CoL at meetings of the local Flood Action Group which are held periodically (every 2-3 months).	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-COC 008c Thames Water action plan	Monitor progress of Thames Water action plan.	Thames Water has now accepted responsibility and liability for the drainage structures and the resulting pollution of the site. They have committed to develop an action plan to resolve the problem by December 2024.	Allan Cameron	27-Aug-2024	31-Dec-2024

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-COC 001 Budget pressures</b>  Feb-2022 Allan Cameron	<b>Cause:</b> Potential reduction in budget and income: reduction of income from car park charging; loss of income from rental properties. <b>Event:</b> Reduced budget and income. <b>Effect:</b> Potential staff reductions and inability to provide key services; financial failure; failure to achieve strategic objectives; significant reduction in service to users; reputational damage.	 Likelihood Impact	6	A Countryside Stewardship grant has been secured until 2026 and two vacant properties have been rented out, one with a long-term tenant until 2027, and the other on a rolling residential annual contract. These help to offset previous budget cuts.  Car parking income was lower than estimated during 2022/23 (52% of estimated levels).  The Assistant Director is currently reviewing income generation opportunities for The Commons.  We will review the current and target risk scores again when the 2024/25 budgets are confirmed.  <b>27 Aug 2024</b>	 Likelihood Impact	6		
								Accept

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-COC 001a Risk review	Regular review and monitoring of income situation.	Income targets are continually monitored and are reported monthly to the Chamberlain's Finance Business Partner. The due date of this action is the date when we will submit revised budget estimates for 2025/26.	Allan Cameron	27-Aug-2024	31-Dec-2024

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-COC 006 Adverse impacts of extreme weather and climate change 24-Feb-2022 Allan Cameron	<p><b>Causes:</b> Severe wind events, prolonged precipitation or restricted precipitation. May be climate change influenced.</p> <p><b>Event:</b> Severe weather/climate impacts; fire, flood and storm events (potentially increasing in frequency).</p> <p><b>Effect:</b> Service capability disrupted; increased demand for staff resources to respond to incidents and maintain site safety; loss of species; temporary site closures and associated access; increased costs for reactive management; injury or death to staff, visitors, contractors and volunteers; damage/loss of rare/fragile habitats and species.</p>		6	<p>We are unable to reduce this risk but work on site continues to mitigate the impact of extreme weather events should they happen.</p> <p><b>27 Aug 2024</b></p>		6	Accept	

Action no, Title, File,	Action description	Latest Note	Action owner	Latest Note Date	Due Date	
ENV-NE-COC 006a	Fire management	<p>Review and update Fire Management plan bi-annually.</p> <p>Habitat fire management and monitoring policies and plans in place which link to staff training and local emergency services.</p>	<p>Detailed fire maps have been completed and shared with the fire services.</p> <p>The next review of the Fire Management Plan will be undertaken in 2024 by an external contractor appointed by the CoL's Fire Safety Advisor.</p>	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-COC 006b	Storms	<p>Storm monitoring and management and closure policies are in place at the site and linked to high staff awareness and training.</p>	<p>The sites continue to monitor and respond to warnings of extreme weather.</p>	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-COC 006c	Climate change	<p>Understand the potential impacts of climate change on Coulsdon Common.</p> <p>Engage in climate change research and debate.</p>	<p>Officers engage in ongoing research and dialogue.</p>	Allan Cameron	27-Aug-2024	31-Dec-2024

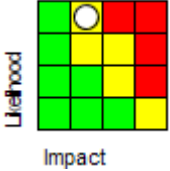
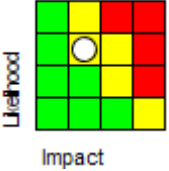


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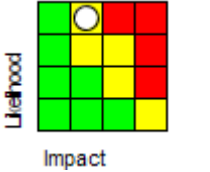
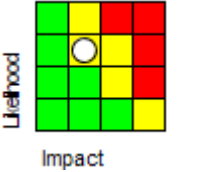
Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-WWSP 009a Monitoring	Monthly site infrastructure checks.	Continual monitoring of byelaw boards and other structures is undertaken. Approval for funding of bye law boards of £160,000 has been agreed. £80,000 for 2024 and £80,000 for 2025.	Allan Cameron	27-Aug-2024	31-Mar-2025





Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-WWSP 004 Negative impacts of development and encroachment  24-Feb-2022 Allan Cameron	<p><b>Cause:</b> Pressure on Planning Authorities to meet housing targets; failure to monitor and challenge housing and other development plans; lack of partnership working with Planning Authorities and inclusion in Local Development Plans; lack of resources to employ specialist support or carry out necessary monitoring/research.</p> <p><b>Event:</b> Large housing or other developments on land affecting the sites.</p> <p><b>Effect:</b> Increase in visitor numbers and general recreation pressure; potential decline in biodiversity due to disturbance and habitat quality; increase in air, light and noise pollution; decrease in water availability; increased hydrological pollution risk; increased traffic on local road network.</p>		8	<p>Local plans continue to be developed and are scrutinised and commented on by officers when required. Staffing capacity is currently unable to manage the volume of work associated with commenting on local plans.</p> <p>However, we now have funding to recruit a full-time Conservation Ranger which will provide greater capacity for responding to these issues and enable us to be more proactive</p> <p><b>27 Aug 2024</b></p>		6	31-Mar-2025	
							Reduce	

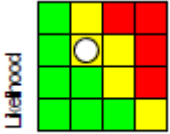
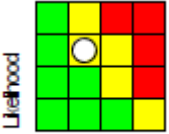
Action no, Title,	Action description	Latest Note			Action owner	Latest Note Date	Due Date
ENV-NE-WWSP 004c Establish a Conservation Ranger post	Recruit to the vacant Conservation Ranger post.	We are in the process of recruiting a Conservation Ranger who will monitor development applications.			Allan Cameron	27-Aug-2024	30-Jun-2025
ENV-NE-WWSP 004d Collaborative working	Seek advice and support from colleagues in the Planning and Development Division.	Investigate options for obtaining support and advice from colleagues in the Environment Department's Planning and Development Division.			Allan Cameron	27-Aug-2024	31-Mar-2025

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-WWSP 005</b> <b>Negative impacts of pests and diseases</b>  24-Feb-2022 Allan Cameron	<b>Cause:</b> Inadequate biosecurity; purchase or transfer of infected plants, soil and animals. ‘Natural’ spread of pests and diseases from neighbouring areas e.g. Oak Processionary Moth (OPM); Ash Dieback; foot and mouth disease; and neospora. <b>Event:</b> Sites become infected by animal, plant or tree diseases. <b>Effect:</b> Service capability disrupted; ineffective use of staff resources; reputational damage; loss of species; temporary site closures and associated access; increased costs for reactive maintenance; threat to existing conservation status of sites, particularly those with woodland habitats.		8	Ash Dieback: The cost of future Ash Dieback management is unknown; local risk budgets are not resourced sufficiently to meet costs. Local tree safety inspections deal with immediate risk, but we are unable to predict with any certainty the condition of trees and their likelihood of infection over the next two to three years.  <b>27 Aug 2024</b>		6	31-Mar-2025	
							Reduce	

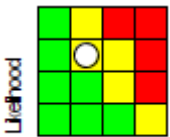

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Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-WWSP 005a	Staff training	Ensure staff training is kept updated to enable timely identification of pests and knowledge of correct treatment/ prevention.	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-WWSP 005b	Inspections	Annual tree inspections undertaken by qualified personnel.	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-WWSP 005c	Partnerships	Active involvement with leading partners such as Forestry Commission and Natural England	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-WWSP 005d	Biosecurity	Measures in place for staff, volunteers and contractors including public messages	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-WWSP 005e	Tree Safety	Review The Commons' Tree Safety Policy tri-annually.	Allan Cameron	27-Aug-2024	31-Dec-2024

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Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
<b>ENV-NE-WWSP 001 Budget pressures</b>  Feb-2022 Allan Cameron	<b>Cause:</b> Potential reduction in budget and income: reduction of income from car park charging; loss of income from rental properties. <b>Event:</b> Reduced budget and income. <b>Effect:</b> Potential staff reductions and inability to provide key services; financial failure; failure to achieve strategic objectives; significant reduction in service to users; reputational damage.	 Likelihood Impact	<b>6</b>	A Countryside Stewardship grant has been secured until 2026 and two vacant properties have been rented out, one with a long-term tenant until 2027, and the other on a rolling residential annual contract. These help to offset previous budget cuts.  Car parking income was lower than estimated during 2022/23 (52% of estimated levels).  The Assistant Director is currently reviewing income generation opportunities for The Commons.  We will review the current and target risk scores again when the 2024/25 budgets are confirmed.  <b>27 Aug 2024</b>	 Likelihood Impact	<b>6</b>		
								Accept

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-WWSP 001a Risk review	Regular review and monitoring of income situation.	Income targets are continually monitored and are reported monthly to the Chamberlain's Finance Business Partner. The due date of this action is the date when we will submit the revised budget estimates for 2025/26.	Allan Cameron	27-Aug-2024	31-Dec-2024

Risk no, Title, Creation date, Owner	Risk Description (Cause, Event, Impact)	Current Risk Rating & Score		Risk Update and date of update	Target Risk Rating & Score		Target Date/Risk Approach	Flight path
ENV-NE-WWSP 006 Adverse impacts of extreme weather and climate change 24-Feb-2022 Allan Cameron	<b>Cause:</b> Severe wind events, prolonged precipitation or restricted precipitation. May be climate change influenced. <b>Event:</b> Severe weather/climate impacts; fire, flood and storm events (potentially increasing in frequency). <b>Effect:</b> Service capability disrupted; increased demand for staff resources to respond to incidents and maintain site safety; loss of species; temporary site closures and associated access; increased costs for reactive management; injury or death to staff, visitors, contractors and volunteers; damage/loss of rare/fragile habitats and species.	 Likelihood Impact	6	We are unable to reduce this risk but work on site continues to mitigate the impact of extreme weather events should they happen.  27 Aug 2024	 Likelihood Impact	6	Accept	

Action no, Title,	Action description	Latest Note	Action owner	Latest Note Date	Due Date
ENV-NE-WWSP 006a Fire management	Review and update Fire Management plan bi-annually. Habitat fire management and monitoring policies and plans in place which link to staff training and local emergency services.	Detailed fire maps have been completed and shared with the fire services.  The next review of the Fire Management Plan will be undertaken in 2024 by an external consultant appointed by the CoL's Fire Safety Advisor.	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-WWSP 006b Storms	Storm monitoring and management and closure policies are in place at the site and linked to high staff awareness and training.	The sites continue to monitor and respond to warnings of extreme weather.	Allan Cameron	27-Aug-2024	31-Dec-2024
ENV-NE-WWSP 006c Climate change	Understand the potential impacts of climate change on West Wickham and Spring Park. Engage in climate change research and debate.	Officers engage in ongoing research and dialogue	Allan Cameron	27-Aug-2024	31-Dec-2024



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**City of London Corporation Risk Matrix (Black and white version)**

Note: A risk score is calculated by assessing the risk in terms of likelihood and impact. By using the likelihood and impact criteria below (top left (A) and bottom right (B) respectively) it is possible to calculate a risk score. For example a risk assessed as Unlikely (2) and with an impact of Serious (2) can be plotted on the risk scoring grid, top right (C) to give an overall risk score of a green (4). Using the risk score definitions bottom right (D) below, a green risk is one that just requires actions to maintain that rating.

**(A) Likelihood criteria**

	Rare (1)	Unlikely (2)	Possible (3)	Likely (4)
Criteria	Less than 10%	10 – 40%	40 – 75%	More than 75%
Probability	Has happened rarely/never before	Unlikely to occur	Fairly likely to occur	More likely to occur than not
Time period	Unlikely to occur in a 10 year period	Likely to occur within a 10 year period	Likely to occur once within a one year period	Likely to occur once within three months
Numerical	Less than one chance in a hundred thousand (<10-5)	Less than one chance in ten thousand (<10-4)	Less than one chance in a thousand (<10-3)	Less than one chance in a hundred (<10-2)

**(B) Impact criteria**

Impact title	Definitions
Minor (1)	<b>Service delivery/performance:</b> Minor impact on service, typically up to one day. <b>Financial:</b> financial loss up to 5% of budget. <b>Reputation:</b> Isolated service user/stakeholder complaints contained within business unit/division. <b>Legal/statutory:</b> Litigation claim or find less than £5000. <b>Safety/health:</b> Minor incident including injury to one or more individuals. <b>Objectives:</b> Failure to achieve team plan objectives.
Serious (2)	<b>Service delivery/performance:</b> Service disruption 2 to 5 days. <b>Financial:</b> Financial loss up to 10% of budget. <b>Reputation:</b> Adverse local media coverage/multiple service user/stakeholder complaints. <b>Legal/statutory:</b> Litigation claimable fine between £5000 and £50,000. <b>Safety/health:</b> Significant injury or illness causing short-term disability to one or more persons. <b>Objectives:</b> Failure to achieve one or more service plan objectives.
Major (4)	<b>Service delivery/performance:</b> Service disruption > 1 - 4 weeks. <b>Financial:</b> Financial loss up to 20% of budget. <b>Reputation:</b> Adverse national media coverage 1 to 3 days. <b>Legal/statutory:</b> Litigation claimable fine between £50,000 and £500,000. <b>Safety/health:</b> Major injury or illness/disease causing long-term disability to one or more people <b>Objectives:</b> Failure to achieve a strategic plan objective.
Extreme (8)	<b>Service delivery/performance:</b> Service disruption > 4 weeks. <b>Financial:</b> Financial loss up to 35% of budget. <b>Reputation:</b> National publicity more than three days. Possible resignation leading member or chief officer. <b>Legal/statutory:</b> Multiple civil or criminal suits. Litigation claim or find in excess of £500,000. <b>Safety/health:</b> Fatality or life-threatening illness/disease (e.g. mesothelioma) to one or more persons. <b>Objectives:</b> Failure to achieve a major corporate objective.

**(C) Risk scoring grid**

		Impact			
		Minor (1)	Serious (2)	Major (4)	Extreme (8)
Likelihood	X				
	Likely (4)	<b>4 Green</b>	<b>8 Amber</b>	<b>16 Red</b>	<b>32 Red</b>
	Possible (3)	<b>3 Green</b>	<b>6 Amber</b>	<b>12 Amber</b>	<b>24 Red</b>
	Unlikely (2)	<b>2 Green</b>	<b>4 Green</b>	<b>8 Amber</b>	<b>16 Red</b>
	Rare (1)	<b>1 Green</b>	<b>2 Green</b>	<b>4 Green</b>	<b>8 Amber</b>

**(D) Risk score definitions**

<b>RED</b>	Urgent action required to reduce rating
<b>AMBER</b>	Action required to maintain or reduce rating
<b>GREEN</b>	Action required to maintain rating

This is an extract from the City of London Corporate Risk Management Strategy, published in May 2014.

Contact the Corporate Risk Manager for further information.

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