

West Ham Park

Annual Report and Financial Statements for
the year ended 31 March 2023

Charity registration number 206948

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ORIGINS OF THE CHARITY

West Ham Park was purchased in 1874 from Mr John Gurney. The conveyance to the City of London Corporation provided that it was to be held on trust forever “as open public grounds and gardens for the resort and recreation of adults and as playgrounds for children and youth”. The City of London Corporation agreed to maintain and preserve the Park for this purpose at its own cost. The Park is managed by a joint committee of 15 managers, eight of whom are appointed by the City of London Corporation, four by the heirs of the late John Gurney, one by the Parish of West Ham and two by the London Borough of Newham. The Park is listed in Historic England’s Register of Historic Parks & Gardens (Grade II).

This charity is operated as part of the City of London Corporation’s City’s Cash. The City of London Corporation is committed to fund the ongoing net operational costs of the charity in accordance with the purpose which is to maintain and preserve the Park “as open public grounds and gardens for the resort and recreation of adults and as playgrounds for children and youth”.

TRUSTEE'S ANNUAL REPORT

STRUCTURE AND GOVERNANCE

GOVERNING DOCUMENTS

The governing documents are the indenture Acts dated 20 July 1874 and the schemes approved by the Charity Commission on 12 May 1981 and 27 September 1991. 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 West Ham Park. 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. For West Ham Park elected Aldermen and Members of the City of London Corporation, together with four members nominated by the heir-at-law of the late John Gurney, one member nominated by the London Borough of Newham, are appointed to the West Ham Park Committee governing West Ham Park 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 elected by the electorate of the City of London. The Key Committees which had responsibility for directly managing matters related to the charity during 2022/23 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.
- **West Ham Park Committee** – responsible for the activities undertaken at West Ham Park, approving budget allocations for the forthcoming year and acting as Trustees of the charity.
- **Corporate Services Committee** – responsible for personnel and establishment matters throughout the City of London, including negotiations with the recognised trade unions.

All of the above committees are ultimately responsible to the Court of Common Council 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 Cash as the City of London Corporation exercises operational control over its activities. City's Cash 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 Cash 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 to take place in 2023/24 to scope a review of all 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 31.

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 has merged with Planning & Transportation and Port Health & Environmental Services to form a new Environment Department, and West Ham Park 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 West Ham Park. 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 to hold West Ham Park on trust forever “as open public grounds and gardens for the resort and recreation for adults and as playground for children and youth”. The City of London Corporation agreed to maintain and preserve the Park for this purpose at its own cost.

In support of these objectives the main activities of the Charity are set out in the West Ham Park Management Plan, and include the maintenance of grounds, gardens, infrastructure and play equipment, specifically the lawns, trees, plants, structures and hard landscaping that make up this 19th Century traditional park environment.

Volunteers

The Charity works closely with the Friends of West Ham Park who deliver numerous walks, talks and events throughout the year. They also run our Jubilee Vegetable Garden, wildlife garden and undertake organised litter-picks throughout the calendar year. Our volunteer hours for 2022/23 have almost doubled on last year, to just under 2,000 volunteer hours which also includes our corporate volunteers in partnership with ELBA- our East London Business Alliance.

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 9 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 Equality, Diversity, and Inclusion (EDI) sub-committee is currently overseeing the update of our four-yearly Equality Objectives in accordance with the Equality Act 2010. The draft objectives went to Policy and Resources and Corporate Services Committees in April 2023. Following agreement, a period of 12 weeks consultation with stakeholders has been undertaken and analysis of consultation responses and amendments are due to be made in August. Amendments will then go to September’s EDI Sub-Committee and Policy and Resources and Corporate Services Committees and then to Court of Common Council for approval in October 2023.

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 the West Ham Park 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 West Ham Park webpage, inviting and enabling the public to make on-line donations to the West Ham Park Playground Refurbishment campaign.

The charity has received no complaints in relation to fundraising activities in 2022/23 (2021/22: 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 West Ham Park aims and objectives and in planning future activities. The purpose of the charity is to maintain and preserve the Park in perpetuity by the City of London Corporation as the Conservators of West Ham Park “as open public grounds and gardens for the resort and recreation of adults and as playgrounds for children and youth.

Consequently, the Trustee considers that West Ham Park operates to benefit the general public and satisfies the public benefit test.

REFERENCE AND ADMINISTRATIVE DETAILS

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

ACHIEVEMENTS AND PERFORMANCE

Key Targets for 2022/23 and Review of Achievements

ULEZ Compliant Vehicle

Has not been achieved and will be carried forward to purchase one van in 2023/24.

Playground project

Opened on 5 August 2022. There are some outstanding minor snagging works to be completed in late 2023 along with associated soft landscaping works. The official playground opening took place on the 21 March 2023 and was opened by committee members, Friends of West Ham Park, and The Worshipful Companies of Educators and Farriers. This event also incorporated planting of a giant redwood, as part the Queen's Green Canopy Campaign.

West Ham Park Nursery Project

The Park's team continue to work with City Surveyors and the City's Legal department to provide all necessary information to the Charity Commission to ensure full regulatory compliance in relation to this major project.

West Ham Park Committee (acting as Trustee for the West Ham Park Charity) received a number of public representations both in support and against the proposed long-term lease of land and these were considered at its meeting in July 2023. The Trustee was satisfied that the proposed commercial agreement was on the best terms reasonably obtainable and that the redevelopment of the former nursery site will enhance, and not detract from, the enjoyment of the Park by beneficiaries. Furthermore, the Trustee was satisfied that the disposal will not interfere with the ability of the West Ham Park Charity to carry out its objects. Pre-application discussions in relation to the development proposal commenced between the developer and the local authority and relevant statutory consultees.

Sports partnerships

Partnerships are continuing with LTA and Capital Kids Cricket to increase sports participation in all areas.

West Ham Park Management Plan

To be carried forward to 2023/24 due to delay in corporate restructure.

Corporate Restructure Phase 2

Staff consultation took place in February and March 2023 and this is due to be implemented during 2023/24.

PLANS FOR FUTURE PERIODS

The team will focus on delivering the following key projects over the next 12 months.

Key projects for 2023/24 include:

Corporate Restructure Phase 2

The restructure is to be implemented and embedded in 2023/24.

ULEZ Compliant Vehicle

To purchase a hybrid vehicle in year 2023/24.

Playground

Complete minor snagging works (slide and monkey swings) along with associated soft landscaping in partnership with the Friends of West Ham Park and community groups.

West Ham Park Nursery Project

Pre-application discussions with the local authority and stakeholder engagement continue as will other work with the City Surveyor and other partners towards delivering the West Ham Park Nursery Project. A project update report will be considered by West Ham Park Committee in October 2023.

Sports partnerships

To continue partnerships with LTA and Capital Kids Cricket and other partners to increase sports participation in all areas.

Sports Infrastructure

Working in partnership with England and Wales Cricket Board to relay artificial cricket pitches.

Accreditations

To maintain Green Flag, Green Heritage and London in Bloom awards along with National Plant collections of Liquidambar and Trachelospermum.

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

The Trustee is monitoring the situation and will continue with its plans to hold West Ham Park on trust forever “as open public grounds and gardens for the resort and recreation for adults and as playground for children and youth”.

FINANCIAL REVIEW

Overview of Financial Performance

Income

In 2022/23 the charity's total income for the year was £2,218,677, an overall increase of £678,430 against the previous year (£1,540,247). The principal source of income was from the City of London Corporation's City's Cash fund (see below).

Income from Charitable Activities comprised £48,156 from fees charged (2021/22: £48,377) and £236,620 from rents (2021/22: £237,168) with income remaining broadly consistent with the previous year.

Donations - being amounts received from the public through donations. Donations can be made on the West Ham Park webpage, to the West Ham Park Playground Refurbishment project. In total £85 was received during the year (2021/22: £1,140). The full amount was held as at 31 March 2023 in a restricted fund for 'Campaign Donations'. £125 in unrestricted donations were received in the year (2021/22: £1,546).

Interest of £791 from cash held following the sale of property was received (2021/22: £791).

Other income of £nil was received through Learning Programme recharges in relation to the Coronavirus Job Retention Scheme (2021/22: £1,204).

An amount of £1,932,900 (2021/22: £1,250,021) was received from the City of London Corporation's City's Cash as a contribution towards the running costs of the charity. The increase from the previous year is largely explained by funding received to finance capital expenditure associated with the renovation of the playground.

Expenditure

Total expenditure for the year was £1,452,709, with all expenditure relating to charitable activities (2021/22: £1,400,874). The increase in expenditure is due to additional cyclical works taking place as well as an increase in recharges from the Natural Environment Directorate.

Funds held

The charity's total funds held increased by £765,968 to £955,572 as at 31 March 2023 (2021/22: £189,604).

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 2023 totalled £954,091 (2021/22: £188,208). The increase in designated funds is due to additional capital expenditure taking place during 2022/23 in relation to the refurbishment of the playground. These designated funds represent the net book value of fixed assets held.

A restricted fund of £1,481 (2021/22: £1,396) was held at year-end. This relates to Campaign Donations for the West Ham Park Playground Refurbishment project.

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 West Ham Park out of its City's Cash 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.

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

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
Maintenance of buildings, memorials, play areas and equipment	Schedule of statutory checks and visits held and carried out by City Surveyor's Department (CSD) or delegated to site. Annual inspections of all buildings, including residential, carried out jointly by site and CSD to capture maintenance needs. 20 year programme of investment and maintenance of all built assets. Review annually.
Extreme weather and climate change risk	City Climate Adaptation Strategy in place. Emergency Plan in place; monitoring of warning systems; Extreme Weather Policy adopted for the Charity. Current level of risk cannot be removed completely.
Delivery of Capital Projects	Liaise with internal departments to secure funding for capital projects.
Health & Safety Incidents	Continue to develop a good culture of reporting accidents, incidents and near-misses. Contractor protocol is in place including works undertaken by City Surveyor's and external contractors. Regular review of on-site health and safety by peer review. Clear roles and responsibilities set out in documentation and reinforced through training. It is accepted that when providing a hands-on service and dealing with the public, a certain level of risk is inevitable and therefore cannot be removed completely.

	Structure of H&S meeting arrangements enable the cascade of decisions, issues, responsibilities and communications to all staff.
Budgeted reduction and income loss	Work closely with Chamberlain's Department to monitor budget lines and keep them informed as financial situation develops. Predictions on loss of income being worked up to aid longer term decision making, including rental, sports provision, catering and retail. Non-essential works cancelled and focus placed on increasing income to offset budget reduction. Review of staffing structures likely in order to align with Target Operating Model (Phase 2).
Public Behaviour	Continue to work with the London Borough of Newham enforcement team, police, schools liaison and SNTs. Dog Control Orders in place where required. We are working with London Borough of Newham's Community Safety Team to implement the issuing of PSPOs at West Ham Park where required.
Recruitment and retention of staff	Delivery of the Target Operating Model (TOM).
Tree Failure	Continue to comply with established tree management systems. Continue to enforce Extreme Weather Protocol and site closures as appropriate Review Divisional Tree Safety Policy Liaise with local authorities regarding possibility of road closures during severe storms.
Tree diseases and other pests	Ensure staff training is kept updated to enable timely identification of pest and knowledge of correct treatment/prevention. Annual tree inspections undertaken by qualified personnel through framework contract. Maintain relationships with industry bodies and neighbouring local authorities to ensure free flow of information.
Local planning issues	Attendance at meetings and respond to consultation on the local plans to help influence the content of the document Maintain a close partnership with local planning authorities.

There is a comprehensive system in place for monitoring each of these risks and mitigating actions are undertaken including training, strengthening controls and plans of action.

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.

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

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

Guildhall, London

XX December 2023

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF WEST HAM PARK

****Updated report to be provided by Crowe****

Opinion

We have audited the financial statements of West Ham Park ('the charity') for the year ended 31 March 2023 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 2023 and of its in-coming 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 de-scribed 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 per-formed, we conclude that there is a material misstatement of this other information, we are re-quired to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustee

As explained more fully in the Trustee's responsibilities statement set out on page 12 and 13, the Trustee 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. This de-scription forms part of our auditor's report.

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

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

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

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

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

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

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

Use of our report

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

Crowe U.K. LLP
Statutory Auditor

55 Ludgate Hill, London, EC4M 7JW

XX December 2023

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 2023

		Unrestricted	Restricted		<u>RESTATED</u>
	Notes	Funds	Funds	2022/23	2021/22
		£	£	£	£
Income from:					
Voluntary activities	2	125	85	210	2,686
Charitable activities	3	284,776	-	284,776	285,545
Grant from City of London Corporation	4	1,932,900	-	1,932,900	1,250,021
Investments	5	791	-	791	791
Other income	6	-	-	-	1,204
Total income		2,218,592	85	2,218,677	1,540,247
Expenditure on:					
Charitable activities:					
Maintenance and preservation of West Ham Park	7	1,452,709	-	1,452,709	1,400,874
Total expenditure		1,452,709	-	1,452,709	1,400,874
Net income and net movement in funds		765,883	85	765,968	139,373
Reconciliation of funds:					
Total funds brought forward (as at 1 April 2022)	15	188,208	1,396	189,604	50,231
Total funds carried forward	15	954,091	1,481	955,572	189,604

All of the above results are derived from continuing activities.

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

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

BALANCE SHEET

AS AT MARCH 2023

	Notes	2023 Total £	RESTATED 2022 Total £
Fixed assets:			
Tangible assets	11	954,091	188,208
Total fixed assets		954,091	188,208
Current assets:			
Debtors	12	51,789	77,895
Cash at bank and in hand		59,472	27,532
Total current assets		111,261	105,427
Creditors: Amounts falling due within one year	13	(109,780)	(104,031)
Net current assets		1,481	1,396
Total assets less current liabilities		955,572	189,604
The funds of the charity:			
Restricted income funds	15	1,481	1,396
Unrestricted income funds	15	954,091	188,208
Total funds		955,572	189,604

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

Approved and signed on behalf of the Trustee.

Caroline Al-Beyerty

Chamberlain of London and Chief Financial Officer

XX December 2023

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 potential ongoing impact of current high inflationary pressures on the financial position, including future income levels and planned expenditure and the liquidity of the charity over the next 12-month period. For these reasons 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 Cash Annual Report and Financial Statements 2022 which is publicly available at www.cityoflondon.gov.uk.

(e) Income

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

The City of London Corporation's City's Cash 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 to the charity and the basis of the cost allocation is set out in note 8.

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 Cash 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 £142.6m as at 31 March 2023 (£832.7m as at 31 March 2022). 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 21.0%.

(h) Taxation

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

(i) Fixed Assets

Heritage Land and Associated Buildings

West Ham Park comprises 31 hectares (77 acres) of land, together with associated buildings, located in the London Borough of Newham. The objects of the charity are to hold West Ham Park as open public grounds and gardens for the resort and recreation for adults and as a playground for children and youths. West Ham Park 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 impairment.

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 in the year of acquisition, on a straight-line basis, in order to write off each asset over its estimated useful life as follows. Land is not depreciated.

	Years
Equipment	5 to 25

(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 objectives at the discretion of the Trustee and includes 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 from the unrestricted funds for a specific purpose.

(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 Cash.

(m) Restated 2021/22 accounts

An error was identified in the 2021/22 accounts relating to a capital asset that was incorrectly included as an item of expenditure. This has now been corrected and the 2021/22 figures restated with the corrected figures.

2. INCOME FROM VOLUNTARY ACTIVITIES

	Unrestricted funds	Restricted funds	Total 2022/23	Unrestricted funds	Restricted funds	Total 2021/22
	£	£	£	£	£	£
Donations and legacies	125	85	210	-	2,686	2,686

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022/23 £	Unrestricted funds 2021/22 £
Charges for use of facilities	48,156	48,377
Rental income	236,620	237,168
Total	284,776	285,545

4. INCOME FROM THE CITY OF LONDON CORPORATION

	Unrestricted funds 2022/23 £	Unrestricted funds 2021/22 £
Revenue and capital grants from City of London Corporation	1,932,900	1,250,021

5. INCOME FROM INVESTMENTS

	Unrestricted funds 2022/23 £	Unrestricted funds 2021/22 £
Bank interest	791	791

6. OTHER INCOME

	Unrestricted funds 2022/23 £	Unrestricted funds 2021/22 £
Other income	-	1,204

Income for the year included:

Grants - being amounts received from organisations towards specific programmes operated by the charity. There was no grant income received during the year and in the previous year.

Donations – being amounts received from the public through donations. From December 2020 a donations page has been created on the West Ham Park webpage, inviting and enabling the public to make on-line donations to the West Ham Park Playground Refurbishment project.

Charitable activities – being amounts generated from the sales of leaflets, books, maps, cards and other publications relating to West Ham Park; charges made to the public for the use of facilities, admissions and services; and rental income from Strutt & Parker in relation to two lodges at 240 and 242 Upton Lane, from Territorial Army and Mobile Refreshment Facility licence respectively.

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

Investments - interest from a capital receipt in respect of the sale of property.

Other income - included in Other Income on the Statement of Financial Activities is a government grant received from the Coronavirus Job Retention Scheme of £nil (2021/22: £1,204). There are no unfulfilled conditions or other contingencies relating to this grant income and no other forms of government assistance have been received in the year.

7. EXPENDITURE

Expenditure on charitable activities	Direct	Support	Total	RESTATED	RESTATED	RESTATED
	costs	costs	2022/23	Direct	Support	Total
	£	£	£	costs	costs	2021/22
				£	£	£
Maintenance and preservation of West Ham Park	1,118,445	334,264	1,452,709	1,142,554	258,320	1,400,874

Charitable activity

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

Auditor’s remuneration and fees for other services

Crowe U.K. LLP are the auditors of the City of London’s City’s Cash Fund and provide assurance services to all of the different charities of which it is Trustee. In 2022/23 an audit fee of £5,500 was recharged (2021/22: £5,000). No other services were provided to the charity by its auditors during the year (2021/22: £nil).

8. 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:

Support costs

	Charitable activities £	Governance £	2022/23 £	2021/22 £
Department:				
Chamberlain	53,384	-	53,384	50,872
Comptroller & City Solicitor	9,817	-	9,817	10,535
Town Clerk	-	48,419	48,419	33,331
City Surveyor	50,478	-	50,478	52,105
Natural Environment directorate	116,192	-	116,192	50,359
Other governance & support costs	16,611	5,500	22,111	22,508
Digital Services	33,863	-	33,863	38,610
Sub-total	280,345	53,919	334,264	258,320
Reallocation of governance costs	53,919	(53,919)	-	-
Total	334,264	-	334,264	258,320

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.

9. 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 13.5 (2021/22: 15).

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

	2022/23 £	2021/22 £
Salaries and wages	515,824	500,961
National Insurance costs	46,371	43,826
Employer's pension contributions	90,072	95,098
Total emoluments of employees	652,267	639,885

The number of directly charged employees whose emoluments (excluding employer's NI and pension contribution) for the year were over £60,000 was £nil (2021/22: £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 £18,906 (2021/22: £9,062). The members of the Finance Committee of the City of London Corporation are not remunerated and expenses are not reimbursed for acting on behalf of the Trustee during 2022/23 (2021/22: nil).

10. HERITAGE ASSETS

Since 1874 the primary purpose of the charity has been the preservation of West Ham Park for the recreation and enjoyment of the public. As set out in Note 1(i), the original heritage land and buildings are not recognised in the Financial Statements. Policies for the preservation and management of West Ham Park are contained in the West Ham Park Management Plan 2010. Records of heritage assets owned and maintained by West Ham Park can be obtained from the Executive Director Environment at the principal address as stated on page 30.

11. TANGIBLE FIXED ASSETS

	RESTATED Equipment
	£
Cost	
At 1 April 2022	295,056
Additions	791,542
Disposals	-
At 31 March 2023	1,086,598
Depreciation	
At 1 April 2022	106,848
Charge for the year	25,659
Disposals	-
At 31 March 2023	132,507
Net book value	
At 31 March 2023	954,091
At 31 March 2022	188,208

12. DEBTORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	11,668	8,933
Recoverable VAT	26,530	15,384
Other Debtors	13,591	53,578
Total	51,789	77,895

Other debtors consist of sundry debtors of £11,046 (2021/22: £10,800) and rental debtors of £2,545 (2021/22: £42,778).

13. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	12,020	13,391
Accruals	20,525	44,172
Deferred income	39,280	39,279
Other creditors	37,955	7,189
Total	109,780	104,031

Other creditors consist of sundry creditors of £37,809 (2021/22: £7,042) and sundry deposits of £147 (2021/22: £147).

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

	2023	2022
	£	£
Deferred income analysis within creditors:		
Balance at 1 April	39,279	40,825
Amounts released to income	(39,279)	(40,825)
Amounts deferred in the year	39,280	39,279
Balance at 31 March	39,280	39,279

14. ANALYSIS OF NET ASSETS BY FUND

At 31 March 2023	Unrestricted income funds			Total at 31 March 2023	Restated as
	General funds	Designated funds	Restricted funds		at 31 March 2022
	£	£	£	£	£
Tangible assets	-	954,091	-	954,091	188,208
Current assets	109,780	-	1,481	111,261	105,427
Current liabilities	(109,780)	-	-	(109,780)	(104,031)
Total	-	954,091	1,481	955,572	189,604

At 31 March 2022	Unrestricted income funds			Total at 31 March 2022	Total at 31 March 2021
	General funds	Designated funds	Restricted funds		
	£	£	£	£	£
Tangible assets	-	188,208	-	188,208	49,975
Current assets	182,351	-	1,396	105,427	139,104
Current liabilities	(182,351)	-	-	(104,031)	(138,848)
Total	-	188,208	1,396	189,604	50,231

15. MOVEMENT IN FUNDS

At 31 March 2023	RESTATED Total as at 1 April 2022 £	Income £	Expenditure £	Transfers £	Total as at 31 March 2023 £
Restricted funds:					
Campaign Donations	1,396	85	-	-	1,481
Total restricted funds	1,396	85	-	-	1,481
Unrestricted funds:					
General funds	-	1,427,050	(1,427,050)	-	-
Designated funds:					
Tangible fixed assets	188,208	791,542	(25,659)	-	954,091
Total designated funds	188,208	791,542	(25,659)	-	954,091
Total unrestricted funds	188,208	2,218,592	(1,452,709)	-	954,091
Total funds	189,604	2,218,677	(1,452,709)	-	955,572

At 31 March 2022	Total as at 1 April 2021 £	Income £	Expenditure £	Transfers £	Total as at 31 March 2022 £
Restricted funds:					
Campaign Donations	256	1,140	-	-	RESTATED 1,396
Memorial bench donation	-	1,546	(1,546)	-	-
Total restricted funds	256	2,686	(1,546)	-	1,396
Unrestricted funds:					
General funds	-	1,467,653	(1,467,653)	-	-
Designated funds:					
Tangible fixed assets	49,975	148,228	(9,995)	-	188,208
West Ham Park Nursery	-	-	-	-	-
Total designated funds	49,975	148,228	(9,995)	-	188,208
Total unrestricted funds	49,975	1,615,881	(1,477,648)	-	188,208
Total funds	50,231	1,618,567	(1,479,194)	-	189,604

Purposes of restricted funds

The restricted fund for 'Campaign Donations' represents funds received from the public through donations. From December 2020 a donations page has been created on the West Ham Park webpage, inviting and enabling the public to make on-line donations to the West Ham Park Playground Refurbishment project. In total £85 was received during the year (2021/22: £1,140).

Purposes of designated funds

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

- i. *Fixed Assets* – Equipment is included at historic cost less accumulated depreciation and any impairment. As at 31 March 2023 the net book value of fixed assets relating

to direct charitable purposes amounted to £954,091 (2021/22: £188,208). There was an addition of £791,542 during the year relating to the delivery of the refurbishment of the playground.

16. RELATED PARTY TRANSACTIONS

The City Corporation is the sole Trustee of the charity, as described on page 3. 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 Cash, 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 Cash, whose place of business is Guildhall, London EC2P 2EJ. The principal purpose of City's Cash 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 Cash can be obtained from the address provided above.

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

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

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

Related party	Connected party	2022/23 £	2021/22 £	Detail of transaction
City of London Corporation	The City of London Corporation is the Trustee for the charity	1,932,900 (nil)	1,250,021 (nil)	The City of London Corporation's City's Cash meets the deficit on running expenses of the charity
		334,264 (nil)	258,320 (nil)	Administrative services provided for the charity

REFERENCE AND ADMINISTRATION DETAILS

CHARITY NAME: West Ham Park

Registered charity number 206948

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

John Barradell OBE - The Town Clerk and Chief Executive of the City of London Corporation (resigned 31 December 2022)

Ian Thomas CBE - The Town Clerk and Chief Executive of the City of London Corporation (appointed 06 February 2023)

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

Sally Agass – Interim Director of Natural Environment (resigned 31 March 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 Cash:

CHBOffice-BusinessSupport@cityoflondon.gov.uk