

Committee(s)	Dated:
Epping Forest and Commons	23/01/2025
Subject: Budget Estimates 2025/26 – The Commons Charities	Public
Which Outcomes in the City Corporation’s Corporate Plan does this proposal aim to impact directly?	N/A
Does this proposal require extra revenue and/or capital spending?	No
If so, how much?	N/A
What is the source of funding?	N/A
Has the funding source been agreed with the Chamberlain’s Department?	N/A
Report of: The Chamberlain Executive Director Environment	For Decision
Report Author: Clem Harcourt, Chamberlain’s Department	

Summary

This report presents for approval the revenue budgets for each of the individual Commons charities for 2025/26, for subsequent submission to Finance Committee.

The proposed revenue budget for 2025/26 for each individual charity is as follows:

- Burnham Beeches and Stoke Common – (£1.337m) net expenditure, an increase of (£269k) compared with the 2024/25 original budget of (£1.068m).
- West Wickham Common and Spring Park Wood and Coulsdon and Other Commons – (£2.052m) net expenditure, an increase of (£843k) compared with the 2024/25 original budget of (£1.209m).
- Ashtead Common – (£929k) net expenditure, an increase of (£371k) compared with the 2024/25 original budget of (£558k).

The proposed budget for 2025/26 for each charity has been prepared within the resource envelope allocated to each Chief Officer by Resource Allocation Sub-Committee, including an inflationary increase of 2%.

The resource envelope must be adhered to, as failure to do so will impact Finance Committee’s ability to set a balanced budget for the year ahead.

Members may also wish to note that unlike in previous years, two separate reports will now be submitted to your Committee requesting approval of revenue and capital budgets for 2025/26, one for Epping Forest charity and a separate report relating to the various Commons charities.

Recommendation

Members are asked to:

- i) note the latest revenue budget for each of the Commons charities for 2024/25;
- ii) review and approve the proposed revenue budget for 2025/26 for Burnham Beeches and Stoke Common charity for submission for approval by the Finance Committee;
- iii) review and approve the proposed revenue budget for 2025/26 for West Wickham Common and Spring Park Wood and Coulsdon and Other Commons charities for submission for approval by the Finance Committee;
- iv) review and approve the proposed revenue budget for 2025/26 for Ashtead Common charity for submission for approval by the Finance Committee; and
- v) agree that amendments for 2024/25 and 2025/26 budgets arising from changes to recharges & support services or for any further implications arising from corporate contracts, energy price increases, changes to the Cyclical Works Programme (CWP) and capital charges during budget setting be delegated to the Chamberlain in consultation with the Executive Director Environment.

Main Report

Introduction

1. The City of London Corporation owns and manages almost 11,000 acres of historic and natural Open Spaces for public recreation and enjoyment. This includes City Commons, Burnham Beeches and Stoke Common which are registered charities funded from City's Estate. The charities are run at no cost to the communities that they serve and are currently funded principally by the City, together with donations, sponsorship, grants and trading income.
2. In previous years, a single report has been presented to your Committee requesting approval of revenue and capital budgets for the forthcoming year comprising both Epping Forest and The Commons charities. For 2025/26, two separate reports will be presented with one report relating specifically to the individual Commons charities and a separate report covering Epping Forest charity. This report is therefore segregated into the following sections providing an opportunity for Members to review and scrutinise the budgets of each individual charity:
 - **Section A.** Burnham Beeches and Stoke Common (charity registration number: 232987)
 - **Section B.** West Wickham Common and Spring Park Wood and Coulsdon and Other Commons (charity registration numbers: 232988 and 232988-1)
 - **Section C.** Ashtead Common (charity registration number: 1051510).
3. This report sets out the latest budget for 2024/25 and the proposed revenue budget for 2025/26 for the individual Commons charities and under the control of the Executive Director Environment, analysed between:

- **Local Risk Budgets** - these are budgets deemed to be largely within the Chief Officer's control;
 - **Central Risk Budgets (including capital charges)** – these are budgets comprising specific items where a Chief Officer manages the underlying service, but where the eventual financial outturn can be strongly influenced by external factors outside of his/her control or are budgets of a corporate nature (e.g. interest on balances and rent incomes from investment properties); and
 - **Recharges & Support Services** - these cover budgets for services provided by one activity to another. The control of these costs is exercised at the point where the expenditure or income first arises as local or central risk.
4. In the various tables, income, increases in income, and reductions in expenditure are shown as positive balances, whereas brackets will be used to denote expenditure, increases in expenditure, or shortfalls in income. Only significant variances (generally those greater than £30k) have been commented on and are referenced in the relevant tables in the appendices.
 5. For 2025/26, budgets include:
 - a 2% uplift for inflation as a cash limit to Chief Officers' budgets;
 - a clear distinction between local risk, central risk, and recharge budgets; and
 - responsibility for budgetary control placed on departmental Chief Officers.
 6. The resulting resource envelope must be adhered to, as failure to do so will impact Finance Committee's ability to set Council Tax rates for the year ahead and the requirement in law for the City to set a balanced budget.
 7. The budget has been prepared within the resource envelope allocated to the Executive Director Environment, with the following assumption:
 - Support Services budgets reflect the attribution and cost of central departments. All support services are based on time spent or use of services and were reviewed during 2023/24 with the method of apportionment updated to reflect the latest up to date corporate information. However, the full budgets for these departments have not yet been finalised, so further changes to these budgets may be required. Members are asked to agree that the decision as to the changes required to these budgets are delegated to the Chamberlain in consultation with the Executive Director Environment.

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

8. The overall proposed 2025/26 budget for Burnham Beeches and Stoke Common, which includes the Executive Director Environment’s relevant operating budgets (local risk and central risk) and recharges & support services budgets, plus the City Surveyor’s CWP and building repairs & maintenance budget is (£1.337m) net expenditure. This is an increase of (£269k) when compared with the 2024/25 original budget of (£1.068m) net expenditure.
9. The latest budget for 2024/25 and provisional original budget for 2025/26 for the charity is summarised in Table 1 below and further analysed by risk and Chief Officer in Appendix 1.

Table 1 – Burnham Beeches and Stoke Common	Original Budget (OR) 2024/25 £000	Latest Budget 2024/25 £000	Original Budget (OR) 2025/26 £000	Movement 2024/25 OR to 2025/26 OR £000
Local Risk	(622)	(622)	(635)	(13)
City Surveyor Repairs and Mte	(107)	(107)	(119)	(12)
Cyclical Works Programme (CWP)	(50)	(65)	(254)	(204)
Central Risk	(52)	(54)	(57)	(5)
Recharges & Support Services	(237)	(210)	(272)	(35)
Total Net Expenditure	(1,068)	(1,058)	(1,337)	(269)

Latest Revenue Budget for 2024/25

10. Overall, the 2024/25 latest budget for Burnham Beeches and Stoke Common is net expenditure of (£1.058m) as at November 2024, a net reduction of £10k compared to the 2024/25 original budget of (£1.068m). The reasons for this budget decrease are:
- £27k reduced recharges from the Natural Environment Directorate following a review of the apportionment bases used to calculate the recharges;
 - (£15k) changes to the newly agreed CWP at Burnham Beeches managed by the City Surveyor; and
 - (£2k) agreed carry forward funding from 2023/24 from the Priorities Investment Pot (PIP) monies for the Facilitating ‘Biodiversity Net Gain’ project.

Proposed Revenue budget for 2025/26

11. The proposed 2025/26 budget is net expenditure of (£1.337m), an increase of (£269k) compared to the 2024/25 original budget for the charity of (£1.068m). Detail of the movement between the 2024/25 original budget and 2025/26 original budget is set out in Appendix 2.
12. Appendix 1 provides details on budget movements between the 2024/25 original budget and the 2025/26 proposed budget. Overall, there is an increase in net expenditure of (£269k). The main reasons for this net expenditure increase are:
 - (£204k) increase in budgets for CWP projects managed by the City Surveyor relating to the newly agreed programme for CWP works;
 - (£67k) increase in recharges from corporate departments to reflect the attribution and cost of central departments following a review of recharges during 2023/24; and
 - £36k planned transfer from the charity's restricted reserves in 2025/26 to fund grounds maintenance costs as a result of additional grant monies having previously been received by the charity.

Staffing Statement

13. Analysis of the movement in staff related costs are shown in Table 2 below:

Table 2 – Burnham Beeches and Stoke Common – Staffing Statement

Original Budget 2024/25		Latest Budget 2024/25		Original Budget 2025/26	
Staffing Full-time Equivalent	Estimated Cost £000	Staffing Full-time Equivalent	Estimated Cost £000	Staffing Full-time Equivalent	Estimated Cost £000
15.17	(790)	15.17	(792)	15.17	(810)

Cyclical Works Programme

14. Table 3 below details the budgets held and proposed for the City Surveyor's CWP and building repairs & maintenance:

Table 3 – CWP & City Surveyor Local Risk Burnham Beeches and Stoke Common	Original Budget 2024/25 £'000s	Latest Budget 2024/25 £000's	Original Budget 2025/26 £'000
Cyclical Works Programme (CWP)	(50)	(65)	(254)
Planned & Reactive Work – Breakdown & Servicing (City Surveyor Local Risk)	(104)	(104)	(116)
Cleaning (City Surveyor Local Risk)	(3)	(3)	(3)
Total CWP and City Surveyor	(157)	(172)	(373)

B. West Wickham Common and Spring Park Wood and Coulsdon and Other Commons (charity registration numbers: 232988 and 232988-1)

15. The overall proposed 2025/26 budget for West Wickham Common and Spring Park Wood and Coulsdon and Other Commons, which includes the Executive Director Environment’s relevant operating budgets (local risk and central risk) and recharges & support services budgets, plus the City Surveyor’s CWP and building repairs & maintenance budget is (£2.052m) net expenditure. This is an increase of (£843k) when compared with the 2024/25 original budget of (£1.209m) net expenditure.
16. The latest budget for 2024/25 and provisional original budget for 2025/26 for the charities is summarised in Table 4 below and further analysed by risk and Chief Officer in Appendix 3.

Table 4 – West Wickham Common and Spring Park Wood and Coulsdon and Other Commons	Original Budget (OR) 2024/25 £000	Latest Budget 2024/25 £000	Original Budget (OR) 2025/26 £000	Movement 2024/25 OR to 2025/26 OR £000
Local Risk	(672)	(672)	(725)	(53)
City Surveyor Repairs and Mte	(49)	(49)	(49)	0
Cyclical Works Programme (CWP)	(233)	(598)	(992)	(759)
Central Risk	(1)	(1)	(20)	(19)
Recharges & Support Services	(254)	(239)	(266)	(12)
Total Net Expenditure	(1,209)	(1,559)	(2,052)	(843)

Latest Revenue Budget for 2024/25

17. Overall, the 2024/25 latest budget for the charities is net expenditure of (£1.559m) as at November 2024, a net increase of (£350k) compared to the 2024/25 original budget of (£1.209m) net expenditure. The reasons for this budget increase are:
- (£365k) changes to the newly agreed CWP at Coulsdon Commons and Farthing Downs managed by the City Surveyor; and
 - £15k reduced recharges from the Natural Environment Directorate following a review of the apportionment bases used to calculate the recharges.

Proposed Revenue budget for 2025/26

18. The proposed 2025/26 budget for the charities is net expenditure of (£2.052m), an increase of (£843k) compared to the 2024/25 original budget of (£1.209m). Detail of the movement between the 2024/25 original budget and 2025/26 original budget is set out in Appendix 4. Please note that the proposed 2025/26 budget includes (£40k) one-off additional funding from the Natural Environment Directorate to meet additional grounds maintenance costs, as noted below, plus a 2% uplift for inflation.
19. Appendix 3 provides details on budget movements between the 2024/25 original budget and the 2025/26 proposed budget. Overall, there is an increase in net expenditure of (£843k). The main reasons for this net expenditure increase are:
- (£759k) increase in budgets for CWP projects managed by the City Surveyor relating to the newly agreed programme for CWP works primarily relating to Coulsdon Commons;
 - (£41k) additional grounds maintenance costs as a result of one-off funding being provided from the Natural Environment Directorate in 2025/26 to meet the cost of tree safety works;
 - (£31k) increase in recharges from corporate departments to reflect the attribution and cost of central departments following a review of recharges during 2023/24; and
 - (£19k) extra depreciation following the purchase of additional vehicles which will be met by the central risk budget and funded from the charity's designated reserve for tangible fixed assets.

Staffing Statement

20. An analysis of the movement in staff related costs are shown in Table 5 below:

Table 5 – West Wickham Common and Spring Park Wood and Coulsdon and Other Commons – Staffing Statement

Original Budget 2024/25		Latest Budget 2024/25		Original Budget 2025/26	
Staffing Full-time Equivalent	Estimated Cost £000	Staffing Full-time Equivalent	Estimated Cost £000	Staffing Full-time Equivalent	Estimated Cost £000
13.40	(682)	14.40	(682)	14.40	(695)

Cyclical Works Programme

21. Table 6 below details the budgets held and proposed for the City Surveyor's CWP and building repairs & maintenance:

Table 6 – CWP & City Surveyor Local Risk West Wickham Common and Spring Park Wood and Coulsdon and Other Commons	Original Budget 2024/25 £'000s	Latest Budget 2024/25 £000's	Original Budget 2025/26 £'000
Cyclical Works Programme (CWP)	(233)	(598)	(992)
Planned & Reactive Work – Breakdown & Servicing (City Surveyor Local Risk)	(48)	(48)	(48)
Cleaning (City Surveyor Local Risk)	(1)	(1)	(1)
Total CWP and City Surveyor	(282)	(647)	(1,041)

C. Ashtead Common (charity registration number: 1051510)

22. The overall proposed 2025/26 budget for Ashtead Common which includes the Executive Director Environment's relevant operating budgets (local risk and central risk) and recharges & support services budgets, plus the City Surveyor's CWP and building repairs & maintenance budget is (£929k) net expenditure. This is an increase of (£371k) when compared with the 2024/25 original budget of (£558k) net expenditure.
23. The latest budget for 2024/25 and provisional original budget for 2025/26 for the charity is summarised in Table 7 below and further analysed by risk and Chief Officer in Appendix 5.

Table 7 – Ashtead Common	Original Budget (OR) 2024/25 £000	Latest Budget 2024/25 £000	Original Budget (OR) 2025/26 £000	Movement 2024/25 OR to 2025/26 OR £000
Local Risk	(434)	(434)	(443)	(9)
City Surveyor Repairs and Mte	(7)	(7)	(7)	0
Cyclical Works Programme (CWP)	0	(169)	(358)	(358)
Recharges & Support Services	(117)	(103)	(121)	(4)
Total Net Expenditure	(558)	(713)	(929)	(371)

Latest Revenue Budget for 2024/25

24. Overall, the 2024/25 latest budget for Ashtead Common is net expenditure of (£713k) as at November 2024, a net increase of (£155k) compared to the 2024/25 original budget of (£558k) net expenditure. The reasons for this budget increase are:
- (£169k) changes to the newly agreed CWP at Ashtead Common managed by the City Surveyor; and
 - £14k reduced recharges from the Natural Environment Directorate following a review of the apportionment bases used to calculate the recharges.

Proposed Revenue budget for 2025/26

25. The proposed 2025/26 budget for the charity is net expenditure of (£929k), an increase of (£371k) compared to the 2024/25 original budget of (£558k). Detail of the movement between the 2024/25 original budget and 2025/26 original budget is set out in Appendix 6.
26. Appendix 5 provides details on budget movements between the 2024/25 original budget and the 2025/26 proposed budget. Overall, there is an increase in net expenditure of (£371k). The main reasons for this net expenditure increase are:

- (£358k) increase in budgets for the newly agreed programme for CWP works managed by the City Surveyor;
- (£20k) increase in corporate department recharges, reflecting the attribution and cost of central departments following the 2023/24 review of recharges;
- (£18k) increase in employment costs explained by cost of living and incremental pay rises to staff;
- £16k reduced recharges from the Natural Environment Directorate following a review of the apportionment bases used to calculate the recharges; and
- £15k additional grant income projected to be received from the Rural Payments Agency.

Staffing Statement

27. Analysis of the movement in staff related costs are shown in Table 8 below:

Table 8 – Ashtead Common – Staffing Statement

Original Budget 2024/25		Latest Budget 2024/25		Original Budget 2025/26	
Staffing Full-time Equivalent	Estimated Cost £000	Staffing Full-time Equivalent	Estimated Cost £000	Staffing Full-time Equivalent	Estimated Cost £000
7.15	(344)	7.15	(344)	7.15	(362)

Cyclical Works Programme

28. Table 9 below details the budgets held and proposed for the City Surveyor's CWP and building repairs & maintenance:

Table 9 – CWP & City Surveyor Local Risk Ashtead Common	Original Budget 2024/25 £'000s	Latest Budget 2024/25 £000's	Original Budget 2025/26 £'000
Cyclical Works Programme (CWP)	0	(169)	(358)
Planned & Reactive Work – Breakdown & Servicing (City Surveyor Local Risk)	(7)	(7)	(7)
Total CWP and City Surveyor	(7)	(176)	(365)

Conclusion

29. This report presents the revenue budget estimates for 2025/26 for each of the individual Commons charities for Members to consider and approve.

Appendices

- Appendix 1 – Charity Summary Budget – by Risk and Chief Officer – Burnham Beeches and Stoke Common
- Appendix 2 – Movement Between 2024/25 Original Budget and 2025/26 Original Budget – Burnham Beeches and Stoke Common
- Appendix 3 – Charity Summary Budget – by Risk and Chief Officer – West Wickham Common and Spring Park Wood and Coulsdon and Other Commons
- Appendix 4 – Movement Between 2024/25 Original Budget and 2025/26 Original Budget – West Wickham Common and Spring Park Wood and Coulsdon and Other Commons
- Appendix 5 – Charity Summary Budget – by Risk and Chief Officer – Ashted Common
- Appendix 6 – Movement Between 2024/25 Original Budget and 2025/26 Original Budget – Ashted Common

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