

Wormwood Scrubs Charitable Trust Committee Agenda

Wednesday 24 March 2021

6.30 pm

Online/Virtual

MEMBERSHIP

Administration
Councillor Alexandra Sanderson (Chair) Councillor Helen Rowbottom Councillor Belinda Donovan
Co-optees
Miriam Shea Stephen Waley-Cohen

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<https://youtu.be/ZjZ2Y2glBV8>

Date Issued: 16th March 2021
Updated 18th March
2021

Wormwood Scrubs Charitable Trust Committee

Agenda - 24 March 2021

<u>Item</u>	<u>Pages</u>
1. APOLOGIES FOR ABSENCE	
2. DECLARATIONS OF INTEREST	
<p>If a Councillor has a disclosable pecuniary interest in a particular item, whether or not it is entered in the Authority's register of interests, or any other significant interest which they consider should be declared in the public interest, they should declare the existence and, unless it is a sensitive interest as defined in the Member Code of Conduct, the nature of the interest at the commencement of the consideration of that item or as soon as it becomes apparent.</p> <p>At meetings where members of the public are allowed to be in attendance and speak, any Councillor with a disclosable pecuniary interest or other significant interest may also make representations, give evidence or answer questions about the matter. The Councillor must then withdraw immediately from the meeting before the matter is discussed and any vote taken.</p> <p>Where Members of the public are not allowed to be in attendance and speak, then the Councillor with a disclosable pecuniary interest should withdraw from the meeting whilst the matter is under consideration. Councillors who have declared other significant interests should also withdraw from the meeting if they consider their continued participation in the matter would not be reasonable in the circumstances and may give rise to a perception of a conflict of interest.</p> <p>Councillors are not obliged to withdraw from the meeting where a dispensation to that effect has been obtained from the Audit, Pensions and Standards Committee.</p>	
3. MINUTES OF THE LAST MEETING	4 - 11
<p>To approve the minutes of the meeting held on 15th December 2020.</p>	
4. ANNUAL REPORT AND ACCOUNTS 2019/20	12 - 63
<p>This report presents the Wormwood Scrubs Charitable Trust Annual Trustee's Report which includes the draft 2019/20 financial accounts.</p>	
5. MANAGER'S REPORT	64 - 80
<p>The Committee is asked to approve and note all matters in the report.</p>	

Wormwood Scrubs Charitable Trust Committee Minutes

Tuesday 15 December 2020

PRESENT

Committee members: : Councillors Alexandra Sanderson (Chair) Helen Rowbottom and Belinda Donovan

Co-opted Members: Stephen Waley-Cohen and Miriam Shea

Advisors to the Trust: Sharon Lea, Joanne Woodward, Stephen Hollingworth, Matt Rumble, Richard Gill, Carmen Lomotey, Heather Marsh, Farrah Rossi, Masum Choudhury, Peter Wilson, Sebastian Dunnett, Omoregie Adesuwa

Amrita Gill (Clerk)

This meeting *was held remotely*. A recording of the meeting can be found at:
<https://youtu.be/1ocPiXrmlvE>

1. APPOINTMENT OF CHAIR

RESOLVED:

That Councillor Alexandra Sanderson was unanimously agreed as Chair of the Committee for the municipal year 2020-21.

2. APPOINTMENT OF CO-OPTED MEMBERS

RESOLVED:

Sir Stephen Waley-Cohen and Miriam Shea, representatives of the Friends of Wormwood Scrubs, were unanimously agreed as co-opted members of the Committee for the municipal year 2020-21.

3. APOLOGIES FOR ABSENCE

There were no apologies for absence.

4. ROLL CALL AND DECLARATIONS OF INTEREST

The Chair carried out a roll call to confirm attendance. There were no declarations of interest.

5. MINUTES OF THE LAST MEETING

RESOLVED:

That the minutes of the meeting held on 6th October 2020 were approved.

6. MANAGER'S REPORT

Steve Hollingworth, Advisor to the Trust, presented the report.

HS2 Bill Alternative Ecological Mitigation (AEM)

Steve Hollingworth noted that the AEM works were progressing in three stages. A conservation management plan had been circulated to the Friends and Members of the Committee for comments. The masterplan presented at the last Trust meeting had been discussed by the subgroup on 29th October 2020. Detailed designs would be developed along with a 10-year management and maintenance plan to maximise habitat improvement for wildlife and increase biodiversity after the masterplan had been agreed so that the project could be tendered.

The Chair noted that following her discussions with the consultants, the updated plans would be completed by the 11th January 2021 and a sub-group meeting would be held shortly after.

HS2 – Compensation Code Temporary access to Trust Land

Steve Hollingworth noted that this would be discussed alongside item 7.

Update on leases

Steve Hollingworth noted that officers had a positive meeting with Kensington Dragons Football Club (KDFC), and most actions had been resolved. However, KDFC requested a change from a 25 year to a 40-year lease. Steve Hollingworth noted that further advice needed to be obtained and the Council was exploring this option with the Property team.

The Chair requested that clear guidance be gathered from the Property team and circulated to members before a decision was made.

The Committee unanimously agreed to delegate authority to the Chair to approve the extension of lease to 40 years once further guidance and advice was received.

Action: Steve Hollingworth

Tennis Courts

Steve Hollingworth noted that a licence to use the old tennis courts to the South of Linford Christie Stadium by the Hospital's development contractor had resulted in the discovery of asbestos. Therefore, the asbestos would need to be removed before the tennis courts could be used. Part of the cost for this would need to be offset against the income received for the licence.

It was noted that the details of the lease and the extent of the repairs required for the residential property Park Lodge were still being explored so that an options paper could be presented to the Committee.

The Chair asked for further clarification to be provided around the timeframe for resolving the asbestos issue. Steve Hollingworth explained that he didn't have details on the exact timeframe for removing the asbestos. However, work would commence to ensure that this was removed as soon as possible.

Councillor Helen Rowbottom asked that the area be clearly sign posted, notifying the public of the works that would be carried out for the asbestos.

Implementing Strategic Governance Review Recommendations

Steve Hollingworth noted that the terms of reference for this review were still awaiting legal advice. The Committee would be updated when this was completed.

The proposed job description for the project manager role to support the implementation of the review recommendations had been circulated to Members for comments.

The Chair asked for further clarification to be provided on the key responsibilities for the Project Manager role and how these differed from the Development Manager. In response Steve Hollingworth provided an overview of the roles and responsibilities of the Project Manager, noting that this would be a dedicated full-time position to closely support the Trust. The Project Manager would be responsible for writing the reports, managing the business plan and developing good relationships with all stakeholders for the Scrubs. The Wormwood Scrubs Development Manager was also a full-time position and would specifically support the work of the ecological, biodiversity and mitigation plans for the Scrubs.

Members requested that a breakdown of the roles and responsibilities for all the various members of staff (to support the Trust) be circulated to the Committee.

Action: Steve Hollingworth

Community Safety Update

Steve Hollingworth provided an overview and noted that the very high visitor numbers on the Scrubs seen during the Covid-19 pandemic had reduced with the onset of colder weather but still were above normal.

51 incidents had been recorded at the Scrubs to date this year. This compared to 77 incidents in 2019 of which 21 related to homelessness. It was noted that professional dog walkers now required a licence, and this was implemented from October 2020.

Members asked what the process was for supporting homelessness on the Scrubs during the winter months. In response Steve Hollingworth explained that the Adult Social Care team would be notified of any homelessness related concerns. In addition, a hotline number would also be made available.

Grounds Maintenance and Site Management Update

Steve Hollingworth noted that the damage caused by all-weather pitches by many unauthorised users during lockdown was repaired and bookings had commenced.

It was noted that the request to repair the access road from Scrubs Lane was being progressed with part of the funding coming from KAA's obligation to repair the road on completion.

The Committee unanimously agreed to delegate authority to the Chair to work with officers to resolve the access road issue and approve the funding for the repairs.

Stephen Waley-Cohen (Co-opted Member) asked for an update to be provided on the progress for the new management contract for the maintenance of the grounds. Steve Hollingworth noted that this was included under agenda item 7.

Stephen Waley-Cohen (Co-opted Member) asked for an update to be provided on the procurement process for the Linford Christie Stadium. Matt Rumble, Advisor to the Trust provided an overview of the next steps, noting that work was still ongoing to prepare the procurement strategy, however the Council was making good progress. Officers would provide a timetable, setting out each stage of the procurement process at the next meeting.

It was noted that Matt Rumble would share the procurement documents with the Committee for comments, prior to the launch of the procurement process.

Action: Matt Rumble

Events

Steve Hollingworth noted that no events had been held at the Scrubs during the Covid-19 pandemic.

Audit and Accounts - Update on the 2018/19 and 2019/20 Accounts

Steve Hollingworth explained that the audit of 2018/19 had been concluded and final accounts were filed with the charity commission. The process to appoint an auditor for the 2019/20 financial year was now underway.

Financial Forecast 2020/21

Steve Hollingworth provided an overview of the key points and noted that the budget for 2020/21 was set with an anticipated surplus of £103,864 to be added to the Trust's reserves. The current forecast (as at 25th November 2020) was a much-reduced surplus of £8,395 which was £95,470 worse than budget (£1,209 better than last reported).

Income from pay and display and parking meters had increased since the introduction of cashless parking, but the Covid-19 lockdown had significantly impacted on income since March 2020.

The Chair asked if the Council was using Ringo across all the car parks. In response Steve Hollingworth noted that Ringo was rolled out across the borough and overall had proven to be successful.

Carmen Lomotey, Advisor to the Trust, explained that the option to introduce 7 days a week parking charges at the Wormwood Scrubs Charitable Trust car park had been explored. An enquiry was made with the Transport Parking Divisions team. For these operational hour changes to be implemented a permanent Traffic Regulation Order was required. The administrative cost to introduce 7 days a week parking was £1,764.

It was noted that the Traffic Orders team required official approval from the Committee before they could proceed.

The Committee unanimously agreed for a formal response to be drafted by Carmen Lomotey and sent to the Traffic Orders team for this to be explored further. The Chair also requested that adequate parking restrictions were introduced to the roads immediately surrounding the area in line with the carpark.

Action: Carmen Lomotey

RESOLVED:

That the Committee:

- Noted the audit update and the audit procurement strategy for 2019/20
- Noted the 2020/21 financial forecast
- The Committee unanimously agreed to delegate authority to the Chair to approve the extension of lease to 40 years for KDFC once further guidance and advice was received
- Unanimously agreed to delegate authority to the Chair to work with officers to resolve the KAA access road issue and approve the funding for the repairs.
- Unanimously agreed for a formal response to be drafted by Carmen Lomotey and sent to the Traffic Orders Team for this to be explored further.
- Noted all other matters in the report.

7. GROUNDS MAINTENANCE UPDATE REPORT

Richard Gill, Advisor to the Trust, presented the report.

Richard Gill provided an update on the new management contract for the maintenance of the grounds. The plan was to publish an OJEU advert pre-Christmas and expressions of interest would be received by the end of January 2021. An evaluation would be carried out in February 2021 and a request for tenders for the GM Contract would be made. The AEM works were proposed to be tendered in the summer of 2021 and the new GM contract would not start until February 2022.

Richard Gill noted that there would be an opportunity to include a Member of the Trust on the tender evaluation panel. The Chair agreed that that it would be useful to have a Member of the Trust and a Co-opted Member on the panel.

Stephen Waley-Cohen (Co-opted Member) asked when the tender specification would be put together. In response Richard Gill explained that a draft specification had already been set out and this would be sent with the expressions of interest. It was noted that this document would be circulated to Committee Members to review and make comments.

Action: Richard Gill

Richard Gill noted that it was proposed that the area of the new AEM works (predominantly the western side of the Scrubs) was not included in the GM contract at this stage. It would instead remain with the contractor responsible for

the implementation and management of the AEM works. This would have two significant advantages as outlined below:

- An extended defects liability period for the works would be provided by the contractor.
- The establishment period would be paid for from the AEM works budget providing a significant saving to the Wormwood Scrubs GM budget for at least five years.

Miriam Shea (Co-opted member) expressed her concerns around two separate contractors managing the Scrubs simultaneously and noted that it would be useful for the Members of the Trust to have clarity on how the expenses would be managed going forward for each contractor including the management of the trees. In response Richard Gill noted that a financial specification for all the contractors would be circulated to Committee Members.

Action; Richard Gill

RESOLVED:

That the Committee:

- Approved the management of the AEM works as separate from the GM contract scope for a five-year defect's liability period, then would be added to the contract.
- Approved the management of Trees of Wormwood scrubs within Lot 4 of the GM contract scope.
- Noted all other matters in the report.

8. HS2 ALTERNATIVE ACCESS REPORT

Steve Hollingworth introduced the report and summarised the key points. It was noted that the report outlined the ecological and other implications of the route from Braybrook Street approved under the government's HS2 Act (2017) and the actions needed by the Trust and other organisations to enable an alternative access point and route from Old Oak Common Lane to be used instead.

HS2 already had authority to do this under the Act of Parliament, including access to certain parts of the Scrubs. The Trust had taken legal advice and had no powers to stop these works. However, there was significant concern over the potential impact on the ecology of the Scrubs and the amenity of residents living in Braybrook Street, and the Trust would do all it can to protect valuable wildlife and local people.

The Council was working hard on behalf of the residents, Scrub users and the Trust to provide an alternative access, that was far less disruptive to residents and had potentially less impact on the ecology of the Scrubs; by proposing a different access from Old Oak Common Lane.

Steve Hollingworth gave a presentation to help understand the steps required to deliver the alternative access route from Old Oak Common Lane. He showed slides of the indicative maps for the access roads, images of where the roads would be placed and the route to the sewer realignment works by light vehicles to carry out vegetation clearance across the Scrubs. An overview of the outline programme for the alternative access road, including ecological considerations and surveys was also provided.

The Chair noted that the Committee had received a series of questions and comments from residents regarding the alternative access route, covering the following topics:

- Maps showing the HS2 site footprint
- Details of the tree and ecological Surveys
- Details of HS2's species translocation plans
- Plans for the lizard colony and to protect wildlife.
- Contact details for the independent ecologist
- A detailed schedule of the 24-hour piling works.
- A guarantee that any felled trees would be replaced by mature trees

Officers provided detailed responses during the course of the meeting. Full details can be viewed [here](#)

Councillor Belinda Donovan asked if bat surveys had been carried out. In response Sebastian Dunnnett noted surveys conducted had identified very low numbers of bats around the northern embankment of the Scrubs and further details of this could be found in the protected species report 2018.

Councillor Belinda Donovan asked for further clarification to be provided on the size of the land for the HS2 access route. In response Peter Wilson noted that the area required by the access road from Braybrook Street was approximately 1800 square metres.

Stephen Waley-Cohen (Co-opted Member) expressed his concerns around the overuse of the meadow area, whilst these works would be carried out. He asked if the Council had any plans to mitigate these concerns. Steve Hollingworth explained that if access was provided via Old Oak Common Road, then the main access via Braybrook Street would be retained. It was felt that there wasn't a high volume of footfall coming in via the Old Oak Common Lane access. Richard Gill provided an overview of how the footfall could be mitigated and reduced to help with some of the of the extra pressure on the paths. The Council would work alongside HS2 to ascertain their plans so that appropriate measures could be put into place. In addition, extra signage would be put into place to support the public.

Stephen Waley-Cohen (Co-opted Member) asked what measures were put in place to oversee the relocation of lizards and vegetation. In response Sebastian Dunnnett, Advisor to the Trust outlined the steps taken by the Council to mitigate the impact on the lizard colony.

The Chair suggested to stake out the area that HS2 was permitted to access under the governments HS2 Act (2017), to provide residents with the opportunity to view the extent of the site. Steve Hollingworth said that HS2 were planning to proceed with this in early 2021.

Sharon Lea, Advisor to the Trust noted that HS2 had offered to do further engagement with residents. Therefore, there would be an opportunity for residents to clearly understand what HS2 were intending to do. A meeting would be held with HS2 on 16th December 2020 to discuss the concerns raised by residents and how these could be resolved. The Council would be working to deliver the programme

to meet the required timescales for the alternative access route. The Council would work alongside HS2 to reduce the impact of the works on residents and to protect the wildlife and the ecology of the Scrubs.

Members thanked officers for their hard work and efforts.

RESOLVED:

That the Committee agreed the recommendations included in the report.

Meeting started: 6:30pm
Meeting ended: 8:30pm

Chair

Clerk: Amrita Gill
E-mail: amrita.gill@lbhf.gov.uk

WORMWOOD SCRUBS CHARITABLE TRUST ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2019/20	
24th March 2021	
Report to Wormwood Scrubs Charitable Trust Committee	
Report Author: Christopher Harris	Contact Details: Christopher.harris@lbhf.gov.uk

1. EXECUTIVE SUMMARY

- 1.1. This report presents the Wormwood Scrubs Charitable Trust Annual Trustee's Report which includes the draft 2019/20 financial accounts (Appendix A).
- 1.2. The external auditors (MHA Macintyre Hudson LLP) must report their findings to a properly constituted governance body of the Trust before they can publish their signed and final opinion on the integrity of the Trust's accounts (Appendix B).
- 1.3. The external auditors require the Trust to approve a letter of representation (Appendix C).

2. RECOMMENDATIONS

- 2.1. To approve the Trustee's Annual Report, attached as Appendix A.
- 2.2. To approve the 2019/20 financial accounts for Wormwood Scrubs Charitable Trust ("the Trust"), incorporated as part of the Annual Report (Appendix A).
- 2.3. To approve the management representation letter (attached as Appendix B).
- 2.4. To note the contents of the annual risk assessment (contained in the Trustee's report on page 25).
- 2.5. To note that the accounts remain subject to change until the final audit opinion is issued and to delegate authority to the Assistant Director Leisure, Sport & Culture, Stephen Hollingworth in consultation with the Chair of the Committee, to approve any changes to the 2019/20 Financial Accounts, Annual Report and the management representation letter required as part of the finalisation of the audit process.

3. REASONS FOR DECISION

- 3.1. The external auditors must report their findings to a properly constituted governance body of the Trust before they can publish their signed and final opinion on the integrity of the Trust's accounts.

4. INTRODUCTION AND BACKGROUND

- 4.1. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011. The Statement of Accounts and Trustee's Report are provided from page 20 of the report. These are for approval by the Wormwood Scrubs Charitable Trust Committee.
- 4.2. This report gives a brief overview of the key points arising from the Statement of Accounts and Trustee's Report.
- 4.3. MHA Macintyre Hudson have been appointed as the auditors of the financial statements for 2019/20.
- 4.4. MHA Macintyre Hudson are nearing completion of the 2019/20 Wormwood Scrubs Charitable Trust and will present their findings to Committee. It should be noted that these accounts remain "unaudited" until final sign off by the external auditor and may, therefore, be subject to change until that point. MHA Macintyre Hudson will consider and complete their final sign-off following the approval of the accounts by the Trust.

5. STATEMENT OF ACCOUNTS 2019/20

- 5.1. The Trust delivered a surplus for the year of £147,205. This was the third surplus in recent years. This surplus is substantially underpinned by the additional income from the Kensington Aldridge Academy's occupation of the Scrubs.
- 5.2. The Trust started the year with an opening balance of £5,742,188. With the addition of the in-year surplus of £147,205, the year-end balance was £5,889,393.
- 5.3. The amount carried forward consists of unrestricted income funds of £889,392 and restricted funds relating to the valuation of land and buildings of £5,000,001.
- 5.4. The Trust's land includes the Linford Christie Athletics Stadium, Pony Centre, three-bedroom cottage and single storey parks depot, all of which are valued as £1 in total. It also includes the car park valued at £5,000,000 as at 31st March 2018.

- 5.5. Further details on the financial performance can be found within the Statement of Accounts and Trustee's report.

6. AUDITOR'S REPORT

- 6.1. The auditor asks the Committee and management for written representations about the financial statements and governance arrangements. To that end Members are asked to consider and approve the draft letter of representation attached as Appendix C (to follow).
- 6.2. MHA Macintyre Hudson's findings and final opinion on the 2019/20 financial statements will be issued once the letter of representation has been approved however a draft assessment will be presented to Committee.

7. REVIEW OF BALANCES

- 7.1. The Trust's balances have increased in recent years, mainly due to stability in pay and display parking income and the additional income from the Kensington Aldrige Academy (KAA). The Trust continues to closely monitor and scrutinise its income and expenditure due to temporary nature of KAA's occupation and the increased grounds maintenance costs resulting from annual contract inflation and the impact of the Covid-19 pandemic. Council officers are focussing on reducing the net costs of the Trust in the short, medium and long term.

8. RISK MANAGEMENT

- 8.1. As part of the Trustee's risk management strategy, the Trustee completes an annual review of the risks the charity may face. The 2019/20 risk assessment is contained in the Trustee's report on page 13.
- 8.2. The work has identified a number of risks and the situation is being monitored. A key element in the management of risk is managing income and expenditure and setting a reserves policy for regular review by the Trustee.

9. LEGAL IMPLICATIONS

- 9.1. MHA Macintyre Hudson are required to report the findings from their audit to a properly constituted governance body of the Trust before their opinion on the accounts is issued.

10. FINANCIAL AND RESOURCES IMPLICATIONS

10.1. The financial elements are detailed in the main report.

11. CONSULTATION

11.1. Not applicable.

12. EQUALITY IMPLICATIONS

12.1. Not applicable.

13. PROCUREMENT AND IT STRATEGY IMPLICATIONS

13.1. Not applicable.

LOCAL GOVERNMENT ACT 2000 LIST OF BACKGROUND PAPERS USED IN PREPARING THIS REPORT

No.	Description of Background Papers	Name/Ext of holder of file/copy	Department/ Location
1.	Charities SORP (FRS 102) Charities Act 2011	Stephen Hollingworth 07823 534 934	Clockworks

LIST OF APPENDICES:

Appendix A – WSCT Annual Trustee’s Report and draft Statement of Accounts 2019/20

Appendix B – Draft Audit Findings 2019/20 (*to follow*)

Appendix C – WSCT Letter of Representation 2019/20 (*to follow*)

Wormwood Scrubs Charitable Trust

Trustee's Report and Financial Statements for the year ended 31 March 2020 (DRAFT)

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Overview of the Year

The Wormwood Scrubs Charitable Trust (The Trust) exists to ensure that this much valued area of open space in West London is used for the exercise and recreation of Londoners. In its local plan, the Old Oak and Park Royal Development Corporation describes the Scrubs as '*... a cherished public open space and important ecological asset ...*'.

The last year saw some very significant developments for the Trust:

- The Trust reports a financial surplus, of £147,205 as it continues to benefit from increased rental income, albeit not all of this is expected to recur in future years.
- We continue to help in the aftermath of the Grenfell Tower fire by providing the site for temporary buildings for the Kensington Aldridge Academy school.
- The consultants, (design consultant, Land Use Consultants (LUC) and the cost consultant, Pick Everard) we engaged to develop a £3.9m plan to improve biodiversity funded by HS2 consulted with the Trust and the public on their initial findings and proposals.
- The Trust ensured the development of Old Oak and Park Royal does not impact adversely on the Scrubs by engaging in the development of the local plan.
- We continued to work closely with the Friends of Wormwood Scrubs through the two Friends who are co-opted members of the governing committee.

An Oasis of Green Space in West London

Wormwood Scrubs is an open space located in the north-eastern corner of the London Borough of Hammersmith and Fulham in west London. It is the largest open space in the Borough, at 80 ha (200 acres), and is one of the largest areas of common land in London. It has been a public open space since the Wormwood Scrubs Act of 1879.

Wormwood Scrubs is a Site of Importance for Nature Conservation with areas designated as Local Nature Reserves including; Braybrook Woods, Martin Bell's Wood and the Central Woodland Copse.

Habitats include woodland (plantation), scrub and grassland. Animals include common lizards, approximately 100 species of bird and 20 species of butterfly. There are also approximately 250 native plant species which make up one sixth of UK native flora.

Structure, Governance and Management

The London Borough of Hammersmith and Fulham (LBHF or 'The Council') is the sole corporate trustee for the Trust.

Responsibility for the management of the Trust rests with the Wormwood Scrubs Charitable Trust Committee which is constituted under the Council's constitution.

The Committee is charged with managing all the affairs of the Trust, improving the focus and performance of the Trust and ensuring it achieves its charitable objectives.

Under the Council's constitution, the Committee consists of three appointed Councillors; the Committee may also co-opt non-voting independent members as appropriate. The Committee members for 2019/20 were Councillors Wesley Harcourt, Alexandra Sanderson and Belinda Donovan. There were also two non-voting co-opted members, Miriam Shea and Sir Stephen Waley-Cohen. Both are also members of the Friends of Wormwood Scrubs.

Day to day running of the Trust is undertaken by officers in line with the Committee's scheme of delegation. The de facto chief executive of the Trust is Kim Dero, the Council's chief executive. Steve Hollingworth, Assistant Director (Leisure, Sports & Culture), was the main officer responsible for the day to day running of the Trust in 2019/20. The Council's director of finance is the Trust's chief finance officer – the current post holder (as at March 2021) is Emily Hill however the post holder for the year of account 2019/20 was Hitesh Jolapara.

As set out in the Council's constitution, the Council's Standards Committee provides advice and training for Councillors. Under the constitution, Councillors are required to accept a personal responsibility to take up such opportunities for training and development that may be provided by the Council in order better to carry out their duties as effective members.

Objectives and Activities

Wormwood Scrubs is the subject of a charitable trust created by the Wormwood Scrubs Act 1879. The Council of the London Borough of Hammersmith & Fulham is the sole corporate trustee and holds the land in trust for the "use by the inhabitants of the metropolis for exercise and recreation". This is the Trust's sole objective.

The Trust therefore seeks to encourage sporting and recreational use of Wormwood Scrubs through the provision and maintenance of an environment that is conducive to its objective. The Trust is not linked with the prison located nearby.

The Linford Christie stadium is sited on Wormwood Scrubs and was built by the Greater London Council when that body was responsible for the Scrubs. The stadium is operated by the Council and the Trust makes an annual contribution to its running costs.

In addition to supporting the recreational activities provided by the Council through the Linford Christie stadium, the Trust's main activity relates to the maintenance of the Scrubs itself. Since 6th May 2008 idverde UK (which acquired Quadron Services Ltd in 2016) has provided a grounds maintenance service at Wormwood Scrubs following a procurement exercise run by the Council.

The Trustee has paid due regard to the Charity Commission's public benefit guidance in preparing its annual report. The Trust delivers public benefit in meeting its charitable objective of holding the land in trust in accordance with the 1879 Act.

Public Benefit

The Trustee has referred to the Charity Commission's guidance on the public benefit when deciding the activities the charity should undertake. The charity provides public benefit by maintaining an environment to enable sporting and recreational use by the public.

Fundraising

The Trust does not actively fundraise. The Trust does not contact or seek funding from the public or individuals, nor does it work with professional fundraisers.

Working with the Friends of Wormwood Scrubs

The Trust continues to work closely with the Friends of Wormwood Scrubs on a regular basis and two members of the friends are co-opted onto the charitable trust as non-voting members. Regular contact has been maintained with the Friends throughout the year and the Trust and those involved in the day-to-day management of the site welcome their updates in terms of observations and views on works required.

The Wormwood Scrubs Development Manager worked with the Friends to develop proposals for the £3.9m Biodiversity improvement project and in the identification of general management issues on a day to day basis.

High Speed 2 (HS2)

HS2 Bill – Environmental Improvement Works

The Agreement between HS2 and LBHF dated 20th October 2016 secured £3.9m for alternative ecological mitigation (AEM) works. These works were agreed as an alternative to the ecological mitigation within the HS2 Bill and form an appendix to the agreement.

Land use Consultants (LUC) collated information on the significance and use of the Scrubs to produce a Conservation Management Plan (CMP). This was used to inform the public and in consultation help develop design proposals.

Funding from the OPDC was identified and work in partnership at a design team meeting produced potential projects to extend the scope of the improvements at key entrance points.

HS2 Bill – Stamford Brook Sewer Realignment

The planned re-route of the Stamford Brook sewer through the northern section of Wormwood Scrubs will involve digging a trench, disturbing ecology and temporarily cutting off sections of the Scrubs for public use.

HS2 explored alternative options to re-route the sewer but concluded the best route was through the Scrubs. A legal agreement is in place to protect and reinstate the ecological habitats in this process.

The works for the re-route of the sewer are currently planned for the summer of 2021.

Old Oak and Park Royal Development Corporation (OPDC)

The OPDC came into existence with full planning powers over the Old Oak and Park Royal regeneration area (including most of Wormwood Scrubs but excluding the Linford Christie stadium) on 1 April 2015.

OPDC Draft Local Plan

The draft Plan contains their land use and spatial strategy over the next 15-20 years and contains policies on housing, community facilities, transport, the environment, and more. These policies will guide future development, and proposals for development will be

assessed against the policies contained within the OPDC's Local Plan. The Trust has played a full part in responding to any consultations and formulation of the OPDC's Local Plan.

The Draft Local Plan can be viewed here: www.london.gov.uk/opdclocalplan

Local Plan Timetable

Modifications were drafted in 2020 and further consultation is expected in early 2021 with the inspector's report published in Summer 2021. The Local Plan will be considered by OPDC's board for adoption.

Habitat and Ecology

Biodiversity Surveys completed in 2016 and 2017 and the CMP formed the basis of recommendations for the AEM (Alternative Ecological Mitigation) proposals presented by LUC. These proposals include a 10-year management and maintenance plan to maximise habitat improvement for wildlife as well as regular surveys to demonstrate improvements to biodiversity. The AEM proposals will not be able to tackle all the issues at the scrubs as the HS2 funding is limited to ecological improvements. Nevertheless, both the CMP and the management and maintenance plan will identify options to address issues with other funding mechanisms.

The proposals for the northern boundary are likely to be the most complex due to the range of habitats, the influence of the Japanese knotweed growing here and not least the realignment of the Stamford Brook Sewer along this route.

Kensington Aldridge Academy (KAA)

This Kensington Aldridge Academy is located very close to Grenfell Tower in North Kensington. In the aftermath of the tower fire in June 2017 it was apparent that the school could not operate from its existing site when the new academic year was due to start in September 2017. It identified the old gravelled military training area in the Scrubs (sometimes known as the 'Redgra') as a suitable site for temporary school buildings and set about seeking the permission of the Trust, the planning authority and the Ministry of Defence to use the site.

Temporary structures were installed over the summer of 2017 and the school was ready for occupation in September. The School pays the Trust a suitable market rent which is greater than the income it would normally earn by renting out the area for short term uses, such as lorry parking for trade shows at Olympia.

It is anticipated that the school will remain on the Scrubs in the short-term and planning permission and rental arrangements are being reviewed on a year-by-year basis.

Achievements and Performance

Sport

Currently, the Linford Christie Outdoor Sports Centre (LCOSC) and Wormwood Scrubs itself boasts eight full size football pitches, three junior nine-a-side pitches, two junior seven-a-side pitches and two junior five-a-side pitches. In addition, there are two Gaelic football pitches,

seasonal baseball pitches and a football pitch in the central area of the athletics track which is the home pitch of the Kensington Dragons Football Club senior team. The facility also offers fully certified athletics track and five all weather pitches.

The facility is the home of Thames Valley Harriers Athletics Club and PHC Chiswick Hockey Club.

A number of other sports activities take place on Wormwood Scrubs. These include,

- Tackle Africa Football Tournament
- London Junior Baseball League
- Pretty Muddy
- British Athletic League Meetings
- Weekend 5K Park runs
- Extensive school usage including district sports day

There have been ongoing issues at LCOSC with the heating and water supply. This has taken far longer than expected to remedy and has affected some activities that take place here. With the onset of the Covid-19 pandemic all sporting activities were suspended from the 22nd March.

Events

A number of sporting events (above) were held on the scrubs without incident and enjoyed by all participants. The Trust remains interested in facilitating a small number of larger events and discussions continue with companies that specialise in organising these. As a consequence of the Covid-19 pandemic, all events with the exception of filming have been suspended.

Grounds Maintenance and Site Management

Officers and the contractor, idverde UK, have worked hard over the last year to ensure the grounds maintenance of the site is kept at an acceptable standard. This has included a number of volunteer projects such as the creation of a footpath through the Braybrook Woods for use by Schools and Forest School activity groups as well as the tasks undertaken on a routine and reactive basis scheduled below as part of the grounds maintenance contract:

Activity
Maintenance of all grass pitches including within Linford Christie Stadium
Grass cutting all non-pitch areas across the site including play areas and dog area
Strimming across the site and Linford Christie Stadium
Maintaining grass path access through scrub areas allowing access to nature
Pruning and maintenance of hedges and access routes through copses and woodlands
Maintaining and pruning of all shrub bed areas
Low level tree works and reporting defects and further action required
Inspecting daily three on-site play areas reporting defects and further action required
Attending to vandalised or damaged equipment, facilities or surfaces
Emptying of litter/dog waste bins
Cleansing hard surfaces across the site including within the Linford Christie Stadium
Treating of Japanese Knotweed and Giant Hogweed

Cleansing and sweeping synthetic pitch areas within Linford Christie Stadium
Litter picking across the site including within the Linford Christie Stadium
Leaf clearance across parts of the site (leaves in woodland areas are left as mulch)
Attending to fly tips and clearance after illegal encampments
Liaising with site and facility users and Parks Constabulary
Assisting in the preparation for large events
Assisting with Volunteer initiatives

The closure of all LBHF Parks on Sunday 22nd March 2020, due to concerns around failures to observe the Government's guidelines on social distancing, prompted many to appreciate how valuable public open space is. Further to the Prime Minister's announcement the following day, LBHF parks were reopened the following week. Support measures were put in place including more patrols and signage on social distancing. Certain facilities, such as playgrounds, ball courts, BMX track and outdoor Gyms initially remained closed and sport activities and events were suspended. As we moved into 2020/21, the operation of these facilities was subsequently guided by the regulations as they were updated.

The Scrubs is a very popular site attracting a diverse range of users from dog walkers to model aircraft flyers; from ornithologists to those wanting a quiet walk. The closure of many indoor recreational facilities has brought more people than usual to the Scrubs with residents seeking an open space for exercise. It is expected that pressure on our open spaces will continue.

Community Safety

Wormwood Scrubs continues to be patrolled by the Borough's uniformed Parks Police Service by using vehicles, pedal cycles, and on foot. They dealt with 77 Incidents in 2019. No major crimes were reported, and most incidents involved anti-social behaviour. Dealing with homeless people and their encampments was the most common incident type.

The number of dogs being walked by professional dog walkers appears to have increased. A proposal to introduce licences for professional dogwalkers is being introduced in this year's Council fees and charges.

One traveller incursion took place and was dealt with through a Section 77 notice enforced by Parks officers with Parks Police support.

Financial Review

The Trust reported a surplus of £147,205 in 2019/20. The main reason for this surplus is the continued income received from the Kensington Aldridge Academy (KAA) for the operation of the school. The total income from the KAA lease in 2019/20 was £306,460 (following the signing of a new licence). This was against an initially budgeted position of £84,863 which was set at point when it was originally anticipated that the arrangement would be for a shorter term. KAA are now expected to remain on site until at least August 2021.

A summary of the Trust's financial position, together with the historical position, is below:

	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15	2013/14	2012/13
Summary of Financial Position	£	£	£	£	£	£	£	£
Total Incoming Resources	1,195,896	1,082,949	1,072,295	698,745	678,572	717,972	638,525	546,201
Total Resources Expended	-1,048,691	-856,005	-774,332	-736,084	-737,772	-724,506	-717,576	-717,853
Net outgoing (-)/Incoming resources	147,205	226,944	297,963	-37,339	-59,199	-6,534	-79,051	-171,652
Total funds brought forward	5,742,188	5,515,244	5,217,280	5,254,619	5,313,818	5,320,353	5,399,404	5,571,056
Total funds carried forward	5,889,393	5,742,188	5,515,244	5,217,280	5,254,619	5,313,818	5,320,353	5,399,404
Unrestricted funds	889,392	742,187	515,243	217,279	254,618	313,817	320,352	399,403

Other than the temporary KAA income, the main income sources are pay and display income from the four machines in Wormwood Scrubs Car Park, Cashless parking income and licence income for the use of the car park. Additional income was also achieved from filming, the Park Lodge and utilities licensing.

The Linford Christie Stadium is operated by the Council and the Council has, historically, borne the majority of expenditure associated with its operation. The Trust however contributes to the Linford Christie stadium (together with other sports facilities located on the Trust grounds) to promote its objectives to support exercise and recreation.

Since 2016/17 the Trust's contribution has been limited to £31,500 however it was agreed in 2019/20 budgeting process to make an additional contribution of £51,000 to the stadium's changing room boiler repairs. The 2019/20 contribution, therefore, totalled £82,500. The contribution stated in the Income and Expenditure Statement is slightly higher (at £84,205) as this reflects the absorption of governance and recharge costs.

Expenditure incurred by the Trust is in line with the objectives of the Trust.

Within total funds brought forward the Trust has a revaluation reserve of £5,000,001 relating to the valuation of the car park and tangible fixed assets in their existing use. The remaining, unrestricted income funds are solely used for the specific purposes of the Trust. These total £889,392 as at 31 March 2020 (see the Statement of Accounts note 10), an increase of £147,205 when compared to 2018/19.

No capital projects were undertaken in 2019/2020.

Plans for future periods

In approving the budget for 2019/20 the Committee predicted a small surplus of £15,890. The budget was set before the extension of the KAA licence, which has brought a significant rental income to the Trust in 2019/20. Due to a further licence extension to 2021, this income will also have significant favourable impact on 2020/21 accounts, and some impact on 2021/22 accounts.

Without the income from the KAA licence the Trust would likely be in a deficit position and the Committee is determined to bring the financial performance of the Trust to breakeven or better over the longer-term. This will however need to be balanced against Trust's core objectives and the Trust is keen to ensure that any development around the site does not threaten its integrity.

As part of future plans it has been proposed that a regeneration manager is appointed to act on behalf of the Trust.

The Trust is seeking ways to ensure a steady progress towards being able to operate at a breakeven position or better with normal activities. To create this secure financial position in the longer term the Trust is working on optimising the use of its assets and developing events on the Scrubs. Consultation with residents and key stakeholders will be part of this plan. Prior to the Covid-19 pandemic the Trust was optimistic of such income and approaches to organisers included:

- Secret Cinema to build a temporary set on the Scrubs in 2021 and put on performances over the summer for a 4-week period. The capacity for each show would be approximately 4,000 people.
- Small music festival organisers, attracting audiences of approximately 5,000, to consider the Scrubs as a suitable site in the summer of 2020 and future years. Should interest be forthcoming, consultation will again be conducted with residents and key stakeholders before agreement and terms reached.

Grounds Maintenance (GM) is the Trust's main expenditure. The existing contract has been extended until 1st February 2022 in order to design a new specification and carry out the procurement process.

- This procurement will obtain a price and specification for Wormwood Scrubs that can be part of, or separate from the overall contract, depending on the advantages offered by the Contractor in terms of economies of scale.
- The specification will ensure that the Biodiversity management required due to the unique nature of the Scrubs is included and can be part of the 10-year conservation management plan developed as part of the AEM project.

Future plans will be closely monitored and subject to regular review in light of the Covid-19 pandemic. This will be managed through the regular management reports to the Wormwood Scrubs Charitable Trust Committee.

Reserves and Treasury Management Policy

The Trust's reserves policy is to consider the level of its balances annually, taking into account;

- Whether the Trust has approved a balanced budget
- The robustness of the assumptions and calculations that have underpinned the budget strategy
- The frequency and effectiveness of in year budget monitoring
- The effectiveness of Risk Management
- The affordability of its commitments in respect of grounds maintenance and support of the Linford Christie Stadium
- The review of, and the opinion on, the Trust's financial statements by the External Auditor
- The condition of the Trust's assets
- The affordability considerations of prudential borrowing

The Fund's unrestricted funds of £889,392 represents approximately 85% of the Trust's gross annual expenditure. This is considered prudent and provides a solid base for

operating over the medium term. However, the Trust recognises that recent surpluses are underpinned by temporary income sources and balancing its income and expenditure in the longer-term remains a challenge. The Committee established by the Council to run the Trust has a key role in improving financial performance.

Determining an adequate level of balance requires professional judgement in the context of assessing performance against the key criteria listed above. Consequently, it is considered inappropriate to stipulate either a minimum or a maximum level of balances held. It is considered more important that the key criteria are reviewed annually at the time of preparing the annual revenue budget and reviewing the previous year's performance.

Pay and display parking income in 2019/20 has decreased by £26,889 compared to 2018/19, partially due the impact of Covid-19 restrictions in March 2020 and a significant decrease in forecasted in 2020/21. Added to this pressure is increased grounds maintenance costs due to annual contract inflation and contributions to the running costs for the Linford Christie Stadium. The Trust continues to closely monitor and scrutinise its income and expenditure. Council officers are focussing on reducing the net expenditure of the Trust in the short, medium and long term. Increased income is being targeted through initiatives to optimise use of the scrubland.

The Trust's cash balances are managed by the Council. The Council's Treasury Management Strategy Report governing the investment policy adopted, was adopted by the Council in February 2019. The Committee report can be found on the Council's website at the following location:

<http://democracy.lbhf.gov.uk/documents/s105638/Treasury%20Management%20Strategy%20Statement%202019-20.pdf>

Risk Management

The Trustee has a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- Establishment of plans to mitigate those risks identified;
- Implementation of steps designed to minimise any potential impact on the charity should those risks materialise.

The work has identified only a few risks and the situation is being monitored. A key element in the management of risk is managing income and expenditure and setting a reserves policy with regular review by the Committee. The full schedule of risks is set out overleaf

Risk Assessment Schedule 2019/20 - WSCT

Risk Index No.	AREA OF RISK	IMPACT OF RISK	SEVERITY High/Medium/ Low	POTENTIAL High/medium/Low	VALUATION	COMMENT
001	High Speed 2 Railway and the development of Old Oak	Adverse impacts on the Scrubs that are contrary to the objectives of the Trust	High	Medium	May not be a financial loss	Trust is engaging with HS2 and TFL and the Old Oak development Corporation to agree outcomes that do not adversely impact.
002	Pay and Display income level	Lower income levels due to decisions taken about Pay and Display tariffs.	Medium	Medium	Potential loss of income.	Usage fluctuates. Pay & display tariffs are set to match those in nearby streets. The introduction of cashless parking has significantly reduced the theft risk.
003	Hammersmith Hospital Trust car park income	The licensing agreement with Hammersmith Hospital Trust has a three-month notice period with a possible impact on the level of income.	High	Medium	Potential loss of income.	The Hospital relies on the car park. The Trust has been successful in securing increased income from this source in recent years.
004	Condition – Wormwood Scrubs car park	Wormwood Scrubs car park is in need of resurfacing.	High	Low	Significant expenditure.	Repair has been agreed as part of the renegotiation of the car park lease with the hospital.
005	Insurance claims against Trust	Liability of trust in case of personal injury claims.	Low	Low	Possible liability of Trust in case of insurance claim.	Wormwood Scrubs would be covered by the Council's insurance.

Risk Index No.	AREA OF RISK	IMPACT OF RISK	SEVERITY High/Medium/ Low	POTENTIAL High/medium/Low	VALUATION	COMMENT
006	Safety of Artillery Wall	Cost of demolition, collapse could possibly lead to damage or liability of Trust.	Medium	Medium	Cost of demolition or insurance claims.	The condition of the wall is being monitored. The Council are considering demolishing it at no cost to the Trust.
007	Costs of Operating Linfood Christie Stadium	Contribution by the Trust varies according to the trading conditions for the Stadium	High	Medium	Expenditure could be significant	In some years this contribution has been small, but it is volatile. The financial performance of the Stadium is monitored closely

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Statement of Trustee's Responsibilities in respect of the Trustee's Annual Report and the financial statements

The Charity's trustee is responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustee to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. It also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Disclosure of Information to Auditors

The Trustee who held office at the date of approval of this Trustee's Report confirms that, so far as it is aware, there is no relevant audit information of which the charity's auditor is unaware; and the Trustee has taken all steps that ought to have been taken as a trustee to make itself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditors

The Trustee appointed MHA MacIntyre Hudson LLP during the year to undertake the audit of accounts in this year following the council's tender process. The Independent auditor's report to the Trustee of Wormwood Scrubs Charitable Trust follows on page 17.

For and on Behalf of Wormwood Scrubs Charitable Trust

Signed

Name: Stephen Hollingworth

Date: 24 March 2021

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Independent auditor’s report to the Trustees of Wormwood Scrubs Charity

Audit opinion to follow

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Reference and Administrative details

Charity Name and Number	Wormwood Scrubs Charitable Trust, Registration No. 1033705
Charity Correspondent	Emily Hill Director for Finance Wormwood Scrubs Charitable Trust c/o Old Oak Community Centre 76 Braybrook St London W12 0AP
Trustee	The Council of the London Borough of Hammersmith & Fulham
Telephone	020 8753 6700
Email Address	emily.hill@lbhf.gov.uk
Governing Document	Wormwood Scrubs Act 1879 As Amended by Scheme of The Charity Commissioners Dated 25 March 2002.
Objects	For recreational use as set out in the Wormwood Scrubs Act 1879
Area of Benefit	Wormwood Scrubs and West London. (Area prescribed by Governing Document)
Area of Operation	Greater London – Hammersmith and Fulham
Registration History	23 Feb 1994 Registered
Auditor Details	MHA MacIntyre Hudson 6th Floor, 2 London Wall Place London EC27 5AU

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STATEMENT OF ACCOUNTS

Wormwood Scrubs Charitable Trust

Statement of Financial Activities (incorporating an income and expenditure account) for Year ended 31 March 2020

Income and Expenditure	2019/20	2018/19
	£	£
Income and endowments from:		
Income from Charitable activities:		
Pay and Display Parking Meters	324,946	351,834
Hammersmith Hospital Car Park Licence	346,995	337,229
Other trading activities	315,441	314,842
Income from Investments	6,631	3,747
Income from donations and grants	201,883	75,297
Total Income and endowments	1,195,896	1,082,949
Expenditure on:		
Charitable activities:		
Contribution to Linford Christie Stadium	(84,205)	(32,356)
Non Routine Maintenance of Wormwood Scrubs	(24,235)	(25,593)
Routine Grounds Maintenance of Wormwood Scrubs	(738,368)	(719,895)
Charitable expenditure	(200,395)	(73,178)
Other expenditure	(1,488)	(4,984)
Total Expenditure	(1,048,691)	(856,005)
Net (income)/expenditure	147,205	226,944
Reconciliation of Funds		
Total funds brought forward	5,742,188	5,515,244
Total funds carried forward	5,889,393	5,742,188

All income and expenditure were unrestricted and all activities are continuing. 2018/19 figures have been restated.

Wormwood Scrubs Charitable Trust

Balance Sheet at 31 March 2019

	2019/20	2018/19
	£	£
Fixed Assets		
Tangible Assets	5,000,001	5,000,001
Total Fixed Assets	5,000,001	5,000,001
Add: Current Assets		
Cash in Bank	630,800	622,902
Debtors	310,723	164,445
Total Current Assets	941,523	787,347
Less: Liabilities		
Creditors: Amounts falling due within one year	(52,131)	(45,160)
Total Liabilities	(52,131)	(45,160)
Total Net Assets and Liabilities	5,889,393	5,742,188
	£	£
The funds of the charity:		
Unrestricted Reserves:		
Unrestricted income funds	(889,392)	(742,187)
Revaluation reserve	(5,000,001)	(5,000,001)
Total Charity Funds	(5,889,393)	(5,742,188)

Approved by the trustee on 24 March 2021 and signed on their behalf by:

Stephen Hollingworth
Assistant Director - Leisure, Sport & Culture

Wormwood Scrubs Charitable Trust

Statement of Cash Flows for Year ended 31 March 2020

	2019/20	2018/19
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities	1,267	367,374
Net cash provided by investing activities	1,267	367,374
Cash flows from investing activities:		
Dividends, interest and rents from investments	6,631	3,747
Net cash provided by investing activities	6,631	3,747
Change in cash and cash equivalents in the reporting period	7,898	371,121
Cash and cash equivalents at the beginning of the reporting period	622,902	251,781
Cash and cash equivalents at the end of the reporting period	630,800	622,902

Wormwood Scrubs Charitable Trust

Analysis of Net Debt for Year ended 31 March 2020

	At 1 April 2019	Cashflows	At 31 March 2020
	£	£	£
Cash at bank and in hand	622,902	7,898	630,800
Debt due within 1 year	164,445	146,278	310,723
Debt due after 1 year			
Total Debt (including accruals)	787,347	154,176	941,523

Notes to the Accounts

(1) Statement of Accounting Policies

i) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

In preparing the accounts, the trustee has considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required relating to the previous year's accounts. The functional currency is £ sterling.

The trustee has a reasonable expectation, including considerations for any potential disruption and economic impact caused by the Covid-19 pandemic, that the charity has adequate resources to continue in operational existence for the foreseeable future. They therefore continue to accept the going concern basis of accounting in preparing the financial statements. There were no any material uncertainties exist in arriving at this conclusion.

ii) Accounting Concept

The accounts have been prepared on an accruals basis. That is, on the basis of income being due and expenditure being payable in the related financial year.

iii) Fixed Assets, revaluation and depreciation

The Trust has ownership of land, passed under the Wormwood Scrubs Act 1879 for the perpetual use of the inhabitants of London for exercise and recreation. Due to the restrictions on the use of the land and its disposal, it is included in the balance sheet at a fair value at the point of donation. As there are no records of this value a nominal value of £1 is used. This is in line with FRS102. The car park is held at historic value. This was initially established by a valuation in 2004 which has been used as "deemed cost" on transition to FRS 102, though the Trust does not operate a policy of revaluation. Depreciation has not been charged to tangible fixed assets (the land or the car park) as these are considered to have an indefinite useful economic life. The trustee is not aware of any indication that an impairment has occurred. Further exploration of land interest is included within areas of significant judgement and estimates.

iv) Income Recognition and Incoming Resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Material income for the Trust includes Pay and Display parking fees and filming income, that would be recognised this way.

The Trust has a licensing agreement with Hammersmith Hospital NHS Trust (HHT), for the use of a limited number of parking spaces within the car park, making use of surplus capacity. The trustee considers that the arrangement is consistent with the Trust's objectives, as the arrangement can be terminated at any time.

v) Expenditure Recognition and Resources Expended

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. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

vi) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned proportional to the expenditure on a particular activity. The allocation of support and governance costs is analysed in note 7.

vii) Financial Instruments

The Charity holds only basic financial instruments, comprising cash, trade debtors and trade creditors. These are measured as follows:

Financial instrument	Measurement on initial recognition
Cash	Amortised cost
Debtors – including trade debtors and loans receivable (trade accounts and notes receivable)	Settlement amount after any trade discounts (provided normal credit terms apply) or amount advanced by the charity
Creditors – including trade creditors and loans payable (trade accounts and notes payable)	Settlement amount after any trade discounts (provided normal credit terms apply) or amount advanced to the charity

viii) Areas of significant judgements and estimates

Accounting for land interests and associated economic flows

The land interests at the Scrubs are complex and governed by the Wormwood Scrubs Act 1879 (hereafter “the Act”). Under the Act the land at Wormwood Scrubs is held in trust for “the perpetual use thereof by the inhabitants of the metropolis for exercise and recreation”. The Act identified the Metropolitan Board of Works, and successor bodies, as trustee. Through various local authority re-organisations and subsequent provisions, the London Borough of Hammersmith and Fulham (LBHF) is the current successor body and is sole trustee of the Wormwood Scrubs Charitable Trust.

The land registry records ownership of the land in the name of “*The Mayor and Burgesses of Hammersmith and Fulham*”.

Under the Act, the Scrubs can be reserved for military training (giving the Ministry of Defence certain rights over the land) but outside of this they are reserved for recreational use for the public. This right for the public to enjoy the Scrubs is protected in perpetuity and cannot be taken, nor the land sold, unless the area “ceases to be used by the citizens of London”.

Under the Act, the ability to maintain and improve land rests with the administering authority (i.e. the trustee) and there have been further clarifications in subsequent agreements and memoranda. The MoD cannot build permanent structures on the Scrubs, however the MoD must also consent to any development by the administering authority.

It is the judgement of the trustee that the land at Wormwood Scrubs is controlled by the Trust by virtue of the Wormwood Scrubs Act and as such the land interests at the Scrubs are accounted for within the Trust’s accounts. Any reference in title to LBHF is deemed to be as the trustee of the Trust, not the Council. Under the provisions of the Act, the Trust is judged to be responsible for, and controls the benefit of, the land both in terms of public access for recreation and economic benefits with respect to any income that might be generated relating to the assets.

The trustee has considered the impact of Covid-19 in making these significant judgements and estimates, and the pandemic has not resulted in them changing.

Other judgements

The Trust has estimated that application of the governance costs is proportional to level of expenditure on each charitable activity.

The Trust's policy is not to revalue assets, however, should an impairment indicator come to light assets would be subject to impairment. This is a matter of judgement and as stated, the Trustee is not aware of any indication that an impairment has occurred in 2019/20.

ix) Reserves

The reserves of the Trust are unrestricted under FRS102 insofar as they are not restricted to any particular activity, however the Trust considers the revaluation reserve to be an unusable reserve with regard to decision making given the inherent restrictions placed on asset disposal under the Wormwood Scrubs Act 1879.

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(2) Income from Other Trading Activities

	2019/20	2018/19
	£	£
Filming income	(3,746)	0
Other Fees and Charges	(1,070)	0
Other rental income*	(310,626)	(314,842)
	(315,441)	(314,842)

*Other rental income includes rental for a piece of land which, in previous years, was received annually. Following a new rental agreement signed in March 2018, the Trust received rental in advance in 2018/19. The total money received relating to future years was £20,213 (£23,659 in 2018/19) and this has been recorded as Deferred Income on the Trust's Balance sheet. Other rental income also includes Event Hire income.

(3) Investment Income

Interest is calculated on an average cash position for the year and is included in the accounts at year end. The interest rate used is the 7 day LIBOR rate, which decreased from 0.72% in 2018/19 to 0.66% in 2019/20.

(4) Charitable activities

Resources expended on charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objectives. The Trust's objectives and work are detailed in the Trustees' Annual Report. Support Costs are wholly and exclusively represented by "Governance Costs" which are set out in Note 7.

(5) Contribution to Linford Christie Stadium

The Charity contributes to the up-keep of an athletic stadium located on the Trust grounds, not as a cost apportionment exercise but in furtherance of the objectives of the Trust to support recreation. Linford Christie Stadium is managed by the Environmental Services Department.

On 27 November 2006, a yearly contribution of up to £110,000 to the running costs of the stadium was approved by Cabinet as an ongoing commitment. In 2019/20 a contribution of £82,500 (£31,500 in 2018/19) was made to the Linford Christie Stadium.

(6) Grounds Maintenance

The grounds maintenance work undertaken at Wormwood Scrubs is undertaken by the Council's external contractor under a Grounds Maintenance contract that was tendered in 2008 for a period of 7 years. The award of this contract was considered in the best interest of both the Council and the Trust. Until 2001/02 the Trust was not in a position to fund the entire cost of the works and until this point, the Council only received a contribution. Since this time, the Trust has funded the full cost of grounds maintenance costs at Wormwood Scrubs. Grounds Maintenance services are currently provided by the Environmental Services Department of the Council. The continuation of these services are periodically approved by Cabinet Members. This Contract has been extended until March 2021.

Routine Grounds Maintenance is undertaken in accordance with a series of schedules that form part of the new contract. The fixed element of the contract has increased from £699,995 in 2018/19 to £723,535 in 2019/20 due to a 3% inflationary uplift in line with the terms of the contract. The specification included in the new Grounds Maintenance contract represents a significant enhancement to the level of grounds maintenance that currently takes place at Wormwood Scrubs.

Non-routine Grounds Maintenance is identified and commissioned on behalf of the Trust by the contractor.

The Council's Audit Committee formally approved the continuation of the service provided by the Environmental Services Department in June 2009.

(7) Governance costs

The Governance costs associated with the charity are allocated to each of the Charitable Activities (as per FRS102), as a percentage of the gross expenditure.

The resources expended that relate to the governance of the charity consist of the following:

	2019/20	2018/19
	£	£
Financial Administration and Support fees - these costs result from the statutory requirement to prepare accounts. Also included are the costs of the time spent liaising and meeting with auditors, and attending closing of account meetings.	4,301	2,902
Legal Fees - In the management of the Trust during the year legal advice was required. This was provided by Legal Services of LBHF and the charges were based on a staff time basis.	4,487	5,601
Audit Fees - It is a statutory requirement that the accounts of the trust should be independently audited.	9,750	15,015
	18,538	23,518

Allocation of the Governance costs:

Activity	2019/20	2018/19
	£	£
Contribution to Linford Christie Stadium	1,705	856
Non Routine Maintenance of Wormwood Scrubs	512	642
Routine Grounds Maintenance of Wormwood Scrubs	14,834	19,900
Other Expenditure	1,488	2,120
	18,538	23,518

(8) Tangible Assets

The Trust's Land and Buildings include an Athletics Stadium, Pony Centre, three bedroom cottage and single storey parks depot, all of which are valued as a nominal £1 due to the restrictions placed on the use of the land and its disposal.

The Athletics Stadium was built in 1961 under the Greater London Council (GLC) and prior to the creation of the London Borough of Hammersmith and Fulham, who are now responsible for administering the Trust. There is no available documentation to demonstrate that approval has been gained by the Secretary of State for Defence.

The Pony Centre was given approval to be built by the Secretary of State for Defence.

The car park is included in the accounts at historic cost in line with FRS102. The value included is £5,000,000. To establish a proxy for historic cost the asset was valued on the 31st March 2004 and this has been treated as deemed cost on transition to FRS 102. The Trust does not operate a policy of revaluation

The car park is classified as a functional tangible fixed asset as the use of this land is considered as consistent with the charity's objectives.

The Trust does not depreciate its assets as they are all either without a determinable finite useful life (i.e. land) or of a nominal value (i.e. £1)

(9) Creditors

Where expenditure have been recognised but cash has not been paid, a creditor for the relevant amount is recorded in the Balance Sheet. Where the exact amount of a creditor was not known at the time of closing the accounts then an estimated amount has been used.

	2019/20	2018/19
	£	£
Trade creditors	-	(6,486)
Accruals	(31,917)	(15,015)
Total	(31,917)	(21,501)
Deferred income	(20,213)	(23,659)

(10) Debtors

Where revenue have been recognised but cash has not been received, a debtor for the relevant amount is recorded in the Balance Sheet. Where the exact amount of a debtor was not known at the time of closing the accounts then an estimated amount has been used.

	2019/20	2018/19
	£	£
Trade debtors	114,537	164,445
Prepayments and accrued income	196,186	-
Total	310,723	164,445

(11) Fund Structure:

The Trust's Unrestricted Funds comprise:

	2019/20	2018/19
	£	£
General Unrestricted Income Funds	(889,392)	(742,187)
Fixed Asset Revaluation Reserve	(5,000,001)	(5,000,001)
	(5,889,393)	(5,742,188)

All funds are unrestricted funds solely used for the specific purpose of the Trust. Income and Expenditure which meets this criteria is credited /charged to the fund, together with a fair allocation of management and support costs, as recharged by LBHF. The HS2 is deemed restricted. However, the impact on reserves is nil because attributable expenditure is met by funding.

The Trust considers the revaluation reserve to be an unusable reserve with regard to decision making given the inherent restrictions placed on asset disposal under the Wormwood Scrubs Act 1879.

(12) Net Cash Flow from operating Activities

	2019/20	2018/19
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	147,205	226,944
<i>Adjustments for:</i>		
<i>Dividends, interest and rents from investments</i>	(6,631)	(3,747)
<i>Loss/(profit) on the sale of fixed assets</i>		
<i>(Increase)/decrease in debtors</i>	(146,278)	108,916
<i>Increase/(decrease) in creditors and deferred income</i>	6,971	35,261
<i>Net cash provided by (used in) operating activities</i>	1,267	367,374

Cash funds are held by the Council on behalf of WSCT

(13) Related Party Transactions:

The Council of London Borough of Hammersmith and Fulham (LBHF) is the trustee of the charity. Most expenditure transactions of the Trust are with LBHF and therefore fall under the definition of related party transactions. However, as stated this does not conflict with the charity's ability to meet its objectives. There are no staff employed by the charity.

	2019/20	2018/19
	£	£
a) London Borough of Hammersmith and Fulham as transacting party		
- LBHF as contractor to the Trust		
Environmental Services Department for the provision of Routine Grounds Maintenance of Wormwood Scrubs (Ref Note 6)	723,535	699,995
- LBHF as recipient of contribution		
Contribution to Linford Christie Stadium (Ref Note 5)	82,500	31,500
- LBHF as provider of administrative and management support to the Trust		
Environmental Services Department for management & financial administration services of Wormwood Scrubs	4,301	2,902
Legal Services for the provision of legal advice required in the management of Wormwood Scrubs	4,487	5,601
	814,824	739,998
<i>Amounts due to or from related parties:</i>	-	-

(14) Trustee Remuneration, Benefits and Expenses

The Charities SORP (FRS 102) requires all trustee (or people connected with the charity) remuneration, benefits and expenses to be disclosed, regardless of size. There has been no remuneration, other benefit or expense payments to trustees, or people connected with the charity.

(15) External Audit Costs

The Trust has incurred the following costs in relation to the audit of the Statement of Accounts and statutory inspections provided by the Trust's external auditors:

	2019/20	2018/19
	£	£
Fees payable to the External Auditor with regard to external audit services carried out by the appointed auditor for the year	9,750	15,015
	<u>9,750</u>	<u>15,015</u>

16) Post Balance Sheet Events

The Trust has had no material adjusting or non-adjusting events after the balance sheet date of 31 March 2020. In March 2020 the UK went into a period of 'lockdown' in response to the COVID-19 pandemic with subsequent lockdowns announced in November 2020 and January 2021. The impact of COVID-19 continues to be closely assessed and is likely to have an adverse impact on certain future income streams however although the financial effect cannot be estimated the Trust does not consider this will impact the balance sheet as at 31 March 2020.

DRAFT

Independent Auditor's Report to the Trustee of Wormwood Scrubs Charitable Trust

Opinion

We have audited the financial statements of Wormwood Scrubs Charitable Trust (the 'charity') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of 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 2020, 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 require us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees 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 144¹ of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

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

Use of our report


This report is made solely to the charity's trustees, 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 trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

MHA MacIntyre Hudson

Chartered Accountants & Statutory Auditor
6th Floor
2 London Wall Place
London
EC2Y 5AU

Date:

MHA MacIntyre Hudson is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.



Audit Findings Report

Prepared for Wormwood Scrubs Charitable Trust

Audit for the year ended 31 March 2020

Presented to the Trust Committee on 24 March 2021

Now, for tomorrow

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1 - Introduction

We have pleasure in setting out in this report our comments and recommendations on various matters which came to our attention during the course of the audit of the financial statements of the Wormwood Scrubs Charitable trust (hereafter referred to as 'WSCT' or 'the Charity') for the year ended 31 March 2020.

In order to comply with the provisions of International Standards on Auditing we are required to report to you our audit findings and in particular:

- The nature and the scope of audit work we have undertaken
- Views about the qualitative aspects of your accounting practices and financial reporting
- Unadjusted and adjusted misstatements
- Matters specifically required by Auditing Standards to be communicated to those charged with governance (such as fraud and error)
- Expected modifications to our auditor's report
- Material weaknesses in the accounting and internal control systems and
- Any other relevant and material matters relating to the audit.

This report has been prepared for the sole use of the Trust Committee, on behalf of the Corporate Trustee in line with the charity's governance structure and must not be shown to third parties without our prior consent. No responsibilities are accepted by MHA MacIntyre Hudson towards any party acting or refraining from action as a result of this report.

We would be grateful if you will in due course advise us what action you propose to take on the recommendations in the report and also if you would like our further assistance on these or any other matters.

In conducting the audit we do need to recognise that, as a result of the Covid-19 pandemic, the working arrangements for all of us have been understandably affected. We have conducted the audit remotely and have liaised with the finance team virtually whilst examining accounting books

and records which were sent to us digitally. We are pleased to report that this approach has not caused us difficulties which could have resulted in limitations in the scope of our audit. There have however been delays in providing the audit team with audit evidence and as a result our audit timetable was amended slightly. There are a number of sections of our audit plan which are currently outstanding at the time of writing this report. We will provide a verbal update on progress against the plan at the meeting on the 24th. We would like to express our thanks to all the Charity's officers and staff who assisted us in carrying out our work – particularly Chris Harris, Carmen Lornotey, Yinka Ehinfun and their team.

Stuart McKay is looking forward to attending your meeting on 24 March 2021 to present this report, review the Trustees Annual Report and financial statements, and agree the letter of representations.

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2 - Independence & responsibilities

2.1 Independence

Auditing Standards require us to communicate at least once a year regarding all relationships between MHA MacIntyre Hudson and the Charity that may reasonably be thought to have a bearing on our independence and objectivity.

We have reviewed our independence, including consideration of whether:

- The firm is dependent on the Charity as a client due to the significance of the audit fee to the firm
- The firm is owed significant overdue fees
- There is any actual or threatened litigation between the firm and the Charity
- Any benefits have been received by the audit team which are not modest
- The firm has any mutual business interest with the Charity
- Any members of the audit team have any personal or family connections with the Charity or officers; or
- Independence is impaired through the provision of services other than the statutory audit.

Our preliminary assessment of potential threats to our independence was set out in our Audit Planning Memorandum and did not identify any threats that we considered necessary to communicate to you. Following the completion of the audit fieldwork, we can confirm that no further threats have arisen and as such MHA MacIntyre Hudson remains independent within the meaning of regulatory and professional requirements.

2.2 Limitations

Our audit procedures, which have been designed to enable us to express an opinion on the financial statements, have included the examination of the transactions and the controls thereon of the Charity. The work we have done was not primarily directed towards identifying weaknesses in the Charity's

accounting systems other than those that would affect our audit opinion, nor to the detection of fraud.

We have included in this report only those matters that have come to our attention as a result of our normal audit procedures and, consequently, our comments should not be regarded as a comprehensive record of all weaknesses that may exist or improvements that could be made.

To a certain extent the content of this paper comprises general information that has been provided by, or is based on discussions with, management and staff. Except to the extent necessary for the purposes of the audit, this information has not been independently verified.

2.4 Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Financial Statements. MHA MacIntyre Hudson as auditors of Wormwood Scrubs Charitable Trust are responsible for forming an opinion on those Financial Statements, as detailed in our engagement letter.

3 - Matters arising from the audit

3.1. Audit Approach

In the conduct of our audit, we have not had to significantly alter or change our audit plan, which we communicated to you in our Audit Planning Memorandum dated February 2021.

3.2. Matters identified at the planning stage

The key areas of audit focus which we had identified as part of our overall audit strategy and how they have been resolved, are as follows:

	Audit area and key risks as presented	Our approach as presented	Resolution
1	<p>Income recognition – Car Park Income</p> <p>Risk that income is not complete.</p>	<ul style="list-style-type: none"> • Confirm the systems and procedures which should be operating within the Car Park and the Council's review and monitoring processes thereof. • Consider testing the operation of procedures (council reconciliations per machine ID) on a sample basis. • Perform analytical review to budget/prior year for each Parking Machine. • Test a sample of Car Park machine records to receipt to ensure that income is complete. • Test online tickets (Ringo) issued to sales invoices and income allocation sheets. 	Audit work performed as planned – no exceptions.
2	<p>Income recognition – Rental income</p> <p>Risk that income has not been accounted for in line with the terms and conditions of the rental agreements.</p>	<ul style="list-style-type: none"> • Ensure that rental income is accounted for in line with the respective licence agreements, noting any restrictions. • Ensure correct cut off has been applied in respect of rental advances or arrears. 	Audit work performed as planned – no exceptions.

3 - Matters arising from the audit

<p>3</p>	<p>Authorisation, categorisation and allocation of expenditure (non-payroll costs)</p> <p>Risk that expenditure is not authorised in line with the Trust's procedures.</p> <p>Risk that allocation of costs to each activity, and then between the service lines, is not accurate or consistent.</p>	<ul style="list-style-type: none"> • Review the systems and controls around authorisation, monitoring and allocation of expenditure ensuring appropriate oversight was maintained during Covid-19 through appropriate alternative methods. • With reference to the Council's Financial Procedures, identify and test the key controls over expenditure authorisation; payment and allocation. • Review the controls in place over supplier set up and on-going due diligence. • Ensure there are effective controls in place to ensure that grounds maintenance contracts are monitored against work performed. • Review the cost allocation methods and sample test. We note that allocations of support costs are expected to be done on a consistent basis with the previous year. • Ensure all contingent liabilities or provisions for future works/repairs are recognised as necessary or disclosed as appropriate. (e.g. Artillery Wall repairs) 	<p>Our audit work is not fully complete in this section. A verbal update will be provided on the 24th March.</p> <p>The testing conducted did highlight that the HS2 expenditure and corresponding income had been misclassified in the account. In the first draft the income had been recorded as unrestricted 'other income' similarly the costs were included within 'other expenditure'. Upon review of the supporting agreement we have agreed with the Finance Team that the grant should be recorded as a restricted grant and the expenditure within restricted expenditure on charitable activities.</p> <p>The final draft of the accounts will be adjusted to incorporate the HS2 income and expenditure as restricted funds. There will not be any effect on the overall surplus or deficit in the year.</p>
<p>4</p>	<p>Fixed Assets</p> <p>The Trust owns substantial assets. A significant proportion were passed to the Trust under the Wormwood Scrubs Act 1879. As such there is limited information regarding their value to the Trust. As such their carrying value in the financial statements is low. Other assets do have carrying values.</p> <p>There is a risk that assets have not been accounted for in line with the Charities SORP.</p>	<ul style="list-style-type: none"> • Review the historical information held on the assets gift to the Trust. • Assess the treatment of the fixed assets held against the requirements of the Charities SORP. This review will include the provisions afforded to mixed motive investments and heritage assets. 	<p>TBC – our audit fieldwork is currently outstanding. However our initial work has not identified any significant issues. A verbal update will be provided on the 24th March.</p>

3 - Matters arising from the audit

<p>5</p>	<p>Opening balances</p> <p>We did not audit the financial statements for the year ended 31 March 2019, therefore we need to perform additional procedures to satisfy ourselves that the opening balances are not materially misstated.</p>	<ul style="list-style-type: none"> • Standard opening balance testing in line with Auditing Standards and our role as new auditors in order to satisfy ourselves as to the validity of the opening balances and any assumptions underpinning them. 	<p>Audit work performed as planned – no exceptions.</p> <p>We were able to review the previous auditor’s prior year audit file remotely.</p>
<p>6</p>	<p>Financial reporting</p> <p>There is a risk that the Trustees’ Report and financial statements are not fully compliant with the Charities SORP and relevant regulations / legislation or are materially misstated through errors in their compilation.</p>	<ul style="list-style-type: none"> • We will review the financial statements for WSCT to ensure that they properly reflect the underlying financial records and include the disclosures required. As part of our audit we will: • Check a sample of accounts to ensure there is a full audit trail to the financial statements. • Review the assessment by the Committee Members of the risk that the financial statements may be materially misstated as a result of fraud. • Review the Trust’s processes for identifying any related parties and related party transactions that might require disclosure. • Review the Trusts risk register and ensure any key issues for the financial statements have been considered in the context of our audit, and appropriately managed in the context of the Trusts governance. • Review the Trustees’ Report and financial statements for consistency with the financial statements and to ensure they comply with applicable regulatory and SORP 2015 / FRS102 requirements. 	<p>Audit work completed as planned, with exceptions noted below.</p>

3 - Matters arising from the audit

<p>7</p>	<p>Reporting Covid-19 in your Financial Statements</p> <p>The Charity SORP-making body has issued advice on the financial reporting implications that may arise from the measures being put in place to contain the impact of the COVID-19 virus.</p> <p>https://www.charitySORP.org/media/648486/sorp-covid-19.pdf</p> <p>The advice is for Financial Statements that have yet to be approved. The advice looks at the considerations to be taken into account when producing the Trustees' report and also considers post balance sheet event reporting. This guidance must be considered when preparing the 31 March 2020 accounts.</p> <p>Due to the unprecedented situation regarding the Covid-19 pandemic we will consider the impact that this could have on the Trust regarding going concern and your planned response.</p>	<ul style="list-style-type: none"> • We will consider the Trust's response to the guidance issued by the Charity SORP Committee on Covid-19 as well as guidance issued by the Charity Commission. • We will review your Trustees' Report and financial statements to ensure the appropriate disclosure has been included in the 31 March 2020 accounts in line with the events that have occurred to the date of signing the accounts. • We will review the impact of Covid-19 on the organisation, its response and reporting considerations. • Where this could have a material effect on your financial sustainability, we will undertake enhanced going concern analysis as necessary. • We will follow guidance issued by the accountancy bodies in this regard, but at this stage we have no specific intentions to modify our audit report, although this will continue to be considered during our audit. 	<p>Audit work completed as planned, with exceptions noted below.</p> <p>Feedback was provided on the draft accounts and suggestions made that consideration of the impact of Covid-19 be added to the 'Areas of significant judgements and estimates' accounting policy, in line with the Charity SORP Committee's guidance.</p>
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3 - Matters arising from the audit

3.3. Audit Status

The audit work on the financial statements is now substantially complete and we anticipate issuing an unqualified audit opinion for the year ended 31 March 2020 for the Charity, following:

- receipt of approved Trustees Report and Financial Statements signed by the Board;
- receipt of a signed letter of representation (provided under a separate cover);
- receipt and review of confirmation from the London Borough of Hammersmith and Fulham of the Charity's year-end bank balance.

Our work to enable us to sign off the audit report comprises of:

- a final post balance sheet review;
- review of your going concern review.

3.4. Letter of representation

We [have forwarded / will forward] a letter of representation for your review and approval, as part of your overall review of the Trustees' Report and Financial Statements. It is important that this is then reviewed and approved by "those charged with governance". Non-standard representations related to:

- *Going concern*
We have asked the Board to confirm that they have considered the impact of the Covid-19 pandemic whilst performing their assessment of the Charity's going concern.

4 - Audit findings

4.1 Audit misstatements

In accordance with International Standards on Auditing we are required to report any material adjusted audit misstatements arising from our work. We are also required to report any unadjusted audit misstatements and why they are unadjusted, other than those that are “clearly trivial”. These are both set out in Section 5.

4.2 Risk of fraud and error in the financial statements

We are required under International Standards on Auditing to consider fraud risk throughout the audit. In particular we must consider management arrangements for preventing and detecting fraud and error.

Fraud risks may include asset sales at under value, suppliers over billing for goods or services, misappropriation of assets and cheque frauds, as well as manipulation of financial results.

Our work has not identified any matters which we wish to draw to your attention.

4.3 Accounting policies

Financial Reporting Standard FRS102 and FRS102 Charities SORP, requires that entities should review their accounting policies regularly to ensure that they are appropriate to their particular circumstances for the purpose of giving a true and fair view.

We have reviewed the Charity’s accounting policies, as stated in the financial statements, and confirm that they are appropriate to provide relevant, reliable, comparable and understandable information.

4.4 Accounting estimates

As auditors, we are aware that the selected basis of an accounting estimate may have a significant impact on the financial statements so in our work we

need to identify all accounting estimates and the basis of the estimate and, where we consider there to be a high estimation uncertainty, we must ensure our audit work challenges the basis of the estimate.

We are also required to consider the outcome of accounting estimates in prior periods as a basis for our risk assessment in the current year.

In the Charity’s accounts most significant accounting estimates concern - contingent liabilities (and assets), asset valuations, and certain aspects of income recognition such as cut off.

We have reviewed the accounting estimates for the Charity and conclude that they have been calculated on a basis that is consistent with our knowledge of the Charity and expectations.

4 - Audit findings

4.5 Significant deficiencies in internal control

We have set out below significant deficiencies in internal control which came to our attention during the course of our audit work, as defined by ISAs. This does not constitute a comprehensive statement of all deficiencies that may exist in internal controls or of all improvements which may be made and has addressed only those matters which have come to our attention as a result of the audit procedures performed. An audit is not designed to identify all matters that may be relevant to you and accordingly the audit does not ordinarily identify all such matters.

We have prioritised our recommendations into the following categories:

- Grade A – matters that we consider fundamental, against which management should take action as soon as possible;
- Grade B – matters that we consider significant, that should be addressed within a reasonable/ defined timeframe; and
- Grade C – matters that merit attention and would improve overall control or are options to promote better or more efficient practice.

	Observation & Risk	Recommendation	Management Response
1	Accounts adjustments – Grade C In preparing the accounts, the Charity has posted manual adjustments to the Excel accounts workbook and not to the accounting software. This increases the risk of erroneous or fraudulent adjustments being included in the accounts.	We recommend that all year-end, pre-audit adjustments be posted to the accounts software from which a final trial balance can be generated and used to prepare the accounts.	

4.6 Review of prior year auditors' findings

We have reviewed the audit findings communicated to management and those charged with governance in the Audit Findings Report issued by the previous auditors of the accounts for the year ended 31 March 2019. These matters have been addressed by the Charity.

5 - Audit misstatements

We are required to report all adjustments that management have corrected that we believe should be communicated to the Trustees to assist them in fulfilling their governance responsibilities. We are also required to communicate all unadjusted misstatements, other than those that we believe are clearly trivial, to Trustees.

ADJUSTED MISSTATEMENTS	SOFA		BALANCE SHEET	
	DEBIT £'S	CREDIT £'S	DEBIT £'S	CREDIT £'S
Surplus per draft statutory accounts		147,205		
Restricted income from grants and donations		201,883		
Unrestricted 'other income'	201,883			
Restricted charitable expenditure	201,883			
Unrestricted 'other expenditure'		201,883		
<i>Being adjustment to reallocated HS2 income to restricted funds.</i>				
Accrued income			182,624	
Trade debtors				182,624
<i>Being adjustment to reclassify HS2 purchase invoices issued after the year-end but relating to the year as accrued income.</i>				
Net Impact (Adjusted)			182,624	182,624
Surplus per statutory accounts		147,205		

DISCLOSURE ADJUSTMENTS

The following are misstatements in disclosures which have been adjusted for in the financial statements:

Note 9 Being adjustment to include a table showing the movement of deferred income in the year (and a prior year comparative) in line with SORP requirements.

5 - Audit misstatements

UNADJUSTED MISSTATEMENTS	SOFA		BALANCE SHEET	
	DEBIT £'S	CREDIT £'S	DEBIT £'S	CREDIT £'S
Professional fees	3,699			
Accruals				3,699
<i>Being adjustment to recognise the element of a professional charges invoice received after the year-end for services provided partly within the year.</i>				
Net Impact (Unadjusted)	3,699			3,699

6 - Fees

6.1 Fees

Our initial fee quote was provided in our Audit Planning Memorandum dated February 2021 which was based on accounts and audit deliverables and draft accounts being supplied in accordance with the agreed timetable.

Service	Fee (excluding VAT)
Fee for the audit of the financial statements of WSCT for the year ended 31 March 2020	£9,750

As requested by management, and for consideration when appointing the Charity's auditor for the year ended 31 March 2021, our proposed fee for such services would be £10,000 (excluding VAT). This fee quote is based on the same assumptions as those set out in our Audit Planning Memorandum dated February 2021.

Appendix A: Sector Development

We prepare regular updates on accounting, tax, regulations and legal charges affecting the sector. These include a monthly Not for Profit eNews update which can be found at:

<http://www.macintyreHUDSON.co.uk/sectors/not-for-profit>

Other sector publications and guidance can be found at:

<http://www.macintyreHUDSON.co.uk/publications>

We have also recently established our MHA Trustee Hub – an online resource for good governance, which includes templates, checklists and guidance to help charities improve the effectiveness of their governance. See:

<https://mha-uk.co.uk/charity-trustee-hub/>

If you would like to subscribe to receive our publications electronically please register at:

<http://www.macintyreHUDSON.co.uk/subscribe>

Wormwood Scrubs Charitable Trust

Hammersmith Town Hall, King Street, London, W6 9JU

Registered Charity: 1033705

Letter of Representation for an Unincorporated Charity in England and Wales

MHA MacIntyre Hudson
6th Floor
2 London Wall Place
London
EC2Y 5AU

24 March 2021

Dear Sirs

CONFIRMATION OF REPRESENTATIONS

This representation letter is provided in connection with your audit of the financial statements of Wormwood Scrubs Charitable Trust for the year ended 31 March 2020. We note that your audit was performed for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of Wormwood Scrubs Charitable Trust as at 31 March 2020 and of the results of its operations for the year then ended in accordance with the United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice) (UK GAAP), including the Statement of Recommended Practice, 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), issued by the joint SORP making body, financial reporting framework

We confirm to the best of our knowledge and belief that the following representations are made on the basis of having made appropriate enquiries of other trustees and officials of the charity with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that the following representations can be properly given to you in connection with your audit of the charity's financial statements:

1. General

We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 28 January 2021 under the Charities Act 2011 for preparing financial statements which give a true and fair view in accordance with applicable law and UK GAAP and for making accurate representations to you. The financial statements are free of material misstatements, including omissions. We confirm that we have held prior discussion with you to ensure that there is complete agreement on the meaning of all confirmations that we are making to you.

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information,

including minutes of Trust Committee meetings, have been made available to you. We have not withheld any information, the knowledge of which could cause you to take a materially different view in your report.

We note that the requirements of the Financial Reporting Council's Ethical Standard apply to this engagement. We acknowledge receipt of your Audit Planning Memorandum in February 2021 addressing ethical threats and any required safeguards to ensure your independence and objectivity. There have been no subsequent changes and we are not aware of any further matters which may impact auditor independence and objectivity.

2. Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

3. We are not aware of any actual or suspected instances of fraud or irregularities involving management, employees who have a significant role in internal control, volunteers or anyone else where the fraud or irregularities could have a material effect on the financial statements.

4. We confirm we have disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the charity's financial statements communicated by current or former employees, analysts, regulators or others.

5. Audit adjustments

We have made adjustments, as requested by you, for all material misstatements identified by your audit.

6. Going concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. This has included consideration of the implications of the effect of Covid-19 on the operations of the charity to the best extent that is possible at present. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

7. Law and regulations

We are not aware of any events which involve possible non-compliance with statute, regulations, contracts, agreements or charity's constitution which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss.

8. Assets and liabilities

The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

9. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
10. We have no plans or intentions that may materially alter the carrying value, and where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
- 11. Accounting estimates**
The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the UK GAAP financial reporting framework, including the Statement of Recommended Practice: Charities SORP (FRS102), issued by the joint SORP making body.
- 12. Legal claims**
All claims in connection with litigation that have been, or are expected to be, received have been properly accrued for and disclosed in the financial statements.
- 13. Transactions with related parties**
Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Companies Act 2006, Charities Act 2011 or accounting standards.
- 14. Subsequent Events**
All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed in the financial statements.
- 15. Grants and donations**
All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such income.
- 16. Electronic publication of accounts**
We intend to distribute the financial statements to members and other interested parties by electronic means and/or to publish them on a website in pdf format.

Yours faithfully

Signed: on behalf of the Trustees
Name: Stephen Hollingworth
Position: Assistant Director - Leisure, Sport & Culture
Date: 24 March 2021

MANAGERS REPORT	
24th March 2021	
Report to Wormwood Scrubs Charitable Trust Committee	
Report Author: Stephen Hollingworth, Advisor to the Trust	Contact Details: Stephen.Hollingworth@lbhf.gov.uk

1. Executive Summary and Decisions Sought

1.1. The Committee is asked to:

- to consider recommendations made by the AEM subgroup 17/03/21
- to approve the apportionment of costs for asbestos remediation on a 50/50 basis between the LMS developer and WSCT as set out in 4.2
- to approve expenditure of £1,950 to explore options for Park Lodge as set out in 4.3
- to authorise officers to negotiate a short-term licence with the proposer of a coffee cart.as set out in 4.4
- to approve Option 2, as an interim solution for the access road from Scrubs lane, as set out in 7.2
- to approve expenditure of £1,950 for bird and boxes as set out in 7.4
- to approve expenditure of £10,000 for new and refurbished signage as set out in 7.5
- note the audit update for 2019/20 as set in 9.1
- to approve 2021/22 risk management as set out in 10.1
- to note the 2020/21 Financial Forecast as set out in section 11
- to approve the 2021/22 Financial Budget as set out in section 12
- to note all other matters in the report.

2. HS2 Bill Alternative Ecological Mitigation

2.1. The Alternative Ecological Mitigation (AEM) works are progressing in three stages.

- A Conservation Management Plan (CMP) provides background information for AEM works and has been commented on by the Friends.
- A masterplan setting out ecological improvements.
- Detailed designs will be developed along with a 10-year management and maintenance plan to maximise habitat improvement for wildlife and increase biodiversity after the masterplan has been agreed so that the project can be tendered.
- The masterplan presented on the 30th of June Wormwood Scrubs Charitable Trust (WSCT) Committee was taken to a subgroup on 29th October 2020. Three options drawn up by consultants are to be considered at the next

subgroup meeting on the 17th March, with the aim of recommending a preferred option.

Committee to consider the subgroup recommendation(s) for approval.

3. HS2 – Access to Trust Land

- 3.1. Planning permission has been approved for the alternative access route from Old Oak Common Lane. This route provides temporary access for HS2 to the areas defined for their works within the Government Act. Recommendations for route were discussed and agreed by the WSCT at the December Committee as it would provide less disturbance to residents and less impact on the ecology during the construction works. Agreement of a lease for this access should be completed by 22/03/21.
- 3.2. To enable the alternative route, a temporary route for light vehicles on matting was agreed from Braybrook Street, to carry out the vegetation clearance works. These works had to be done before the bird nesting season to minimise impact and disturbance of wildlife.

Concerns have been raised by residents that the agreed method statements for the vegetation clearance is not being followed. Of particular concern is the lizard population which will currently be in hibernation. Officers have been on site daily to check that the agreed method of working is being followed.

Concerns have also been raised that the temporary fencing is not within the working area of HS2. The GPS co-ordinates of the compound have now been marked and staked by council officers to ensure the fence line is within the HS2 Act area and this continues to be monitored.

Protestors against HS2 arrived on site on 03/03/21 and set up camp within the HS2 working area adjacent Chats Paddock. HS2 took action to liaise with the protestors and demarcate their site with fencing. Wet weather later that afternoon meant that HS2's continued action to manage the protestors caused considerable damage to an area of grassland used as a main access way by members of the public.

A number of actions have been taken to reinstate this damage and provide alternative access for members of the public. See 7.3 of this report. HS2 are also providing a weekly programme of works which is being monitored by council officers.

Committee to Note

4. Update on leases

- 4.1. The WSCT Committee of 15/12/20 requested clear guidance that a 40 year lease would have no significant difference to a 25-year lease for this project.

This guidance has been received. A suite of documents has been proposed to ensure that the funding agreement between WSCT and Kensington Dragons Football Club (KDFC) is construed as grant funding: Agreement for Lease:

- Schedule 1 Funding agreement template between the Trust and the Club.
- Annex a- description of the works to be delivered with the funding.
- Schedule 2- Licence for alteration template
- Schedule 3 Lease template
- Appendix 1- Service level agreement (SLA) regarding annual obligations on the club

These documents are being updated and should be ready to review 12/03/21

Committee to Note

- 4.2. The London Institute of Medical Sciences (LMS) was granted a licence to use the un-used tennis courts to the South of the Linford Christie Stadium to enable their development. The discovery of buried asbestos, which has now been safely removed, was an additional cost to LMS of £175K and they are requesting full recovery of cost. Although the developer has removed some liability for asbestos from WSCT land, if it had been left undisturbed in the soil it would have had little risk until the longer-term plans for the stadium redevelopment happened. The LMS costs have been reviewed by council officers and it is recommended that the Trust should approve the apportionment of costs for asbestos remediation on a 50/50 basis between the LMS developer and WSCT. The cost of this will need to be offset against the income to be received for the licence (£170K). If this offer is rejected, officers should be approved to negotiate further on the Trust's behalf, with the outcome subject to approval of the WSCT Committee.

Committee to Approve

- 4.3. Park Lodge is occupied by an ex council employee who pays rent but without a current lease agreement in place. A structural survey carried out in January 2020, found the building in poor condition. The survey noted that 'In view of the extensive distresses found in this property it is further recommended that the cost of the underpinning and restorations works be compared with that of a complete rebuild'. It would be prudent to examine these costs before making the decision on how to move forward and restore the property. Options should be considered for agreement of the preferred way forward including:

- Repair the building, to continue as a tenanted dwelling.
- Demolish and rebuild as a dwelling on a similar footprint
- Demolish and return the site to open space. The tenant could be helped to obtain alternative accommodation.
- Demolish and develop the site to maximise income for the Trust.

A fixed fee quote of £1,950 has been obtained to explore these options and develop outline costs for these options. The recommendation is for the Trust to accept this quotation, and for the findings to be presented at the next Committee meeting.

Committee to Approve

- 4.4. A resident living near the Scrubs has a proposal to run a mobile van selling refreshments from the Wormwood Scrubs car park. The van would occupy a parking space to sell refreshments during the day and be parked off site at night. There is no standard fee for this type of operation, so a price would need to be negotiated to at least cover the loss of one car parking space and extra litter collection. The recommendation is to permit council officers to negotiate a short-term licence with the proposer. If successful, the licence could be tendered for a longer period.

Committee to Approve

5. Implementing Strategic Governance Review recommendations

- 5.1. The terms of reference for this review are still awaiting legal advice. The committee will be updated when this is completed.
- 5.2. The Trust Committee approved a budget allocation of £75K a year for two years (£150,000 in total), to fund an appropriate project manager role to support the implementation of the review recommendations and provide wider support to WSCT. Candidates have now been short listed for interview,

Committee to Note

6. Community Safety Update

- 6.1. The very high visitor numbers on the Scrubs seen during the COVID-19 pandemic reduced with colder, wetter weather but are still well above normal.
- 6.2. Parks Police monitor all incidents at the Scrubs an up to date record has been requested.

Committee to Note

7. Grounds Maintenance and site management update

- 7.1. The Stadium is due to reopen on 29th March for organised sport and Thames Valley Harriers, Chiswick Hockey and Kensington Dragons have booked to start back that week. During this last lockdown period, the stadium has had the external sides of the buildings, including the stand redecorated. There has also been some additional internal works completed to the shower area and main corridor. All, shutters have also been serviced and painted. Unfortunately, during the lockdown many sections of fencing and pitch kickboards have been vandalised. These will be repaired before the stadium reopens.

- 7.2.** The roadway providing vehicle access from Scrubs Lane to the Linford Christie Stadium, the Pony Centre, council depot and to the temporary site for Kensington Aldridge Academy (KAA) is in poor condition. Selective repairs were carried out by the Department for Education (DfE) when KAA first occupied the site, and under the terms of their agreement, DfE must provide remediation of any damage caused during their occupation of the site, at the end of their tenancy.

The school buildings are expected to occupy the site until around 2024-25, and as the site has not been used by the school since 2018 DfE are unwilling to contribute to repairs to the roadway until the end of their tenancy. In addition potential construction projects may make the comprehensive repair of the road at this stage ill-advised.

- Kensington Dragons Football Club (KDFC) proposals to upgrade pitches within the Linford Christie Stadium.
- Demolishing and rebuilding part of the council depot.
- Development or refurbishment works to the Stadium. Although this is unlikely in the next 2-3 years, a plan should be more fully formed by then.

Parks Officers met with the council's Highways engineers to discuss options:

- Option 1: Complete renewal of the road surface. £163k, including remove of speedhumps and defunct traffic management system, the installation of new kerbs, and a sustainable drainage system. This is a comprehensive refurbishment, taking around 4 weeks, and with a lifespan of over 5 years.
- Option 2: Make good and retarmac the road surface. £40k to excavate and re-lay the foundation to potholes and soft spots, and re-tarmac the surface. This is an interim measure, taking around 2 weeks, and with lifespan of 2-3 years or more.
- Option 3: do nothing. The road is in a very poor condition in places and this option is not recommended.

Given this route will be used for at least two construction projects over the next couple of years, it is recommended that Option 2 as an interim solution is approved, followed by a comprehensive scheme considered when KAA vacate their site.

Committee to Approve

- 7.3.** Heavy use of the scrubs during the winter and the wet weather has put pressure on exiting habitat at the scrubs in particular the Meadow areas. Several new paths have been established through the meadows dissecting the area and reducing the size of habitat available to ground nesting birds in particular. Popular routes have also become impassable to some due to mud and standing water. The location of the compound of HS2 will also mean that a popular route can no longer be used. Several measures are proposed to mitigate impact on the meadows.
- The installation of dead hedging and planting of new native hedging to close gaps in the existing hedge was proposed and carried out by residents assisted by the council and the community team from Idverde.
 - Some additional dead hedging has also been laid across new routes to discourage access where there was previously no existing hedge. This

should be considered a temporary solution and could either be removed or replaced by hedge planting in accordance with the masterplan once the issue of access to the meadows is resolved.

- An alternative route to bypass the HS2 compound has been established through the meadow area. If people keep to this path, it will reduce damage to more sensitive areas.
- Trials of bark chip, mulch and sandy loam has been spread on selected areas to address mud and standing water. This will be monitored to assess what materials are effective and allow stabilisation of footpaths and desire lines.
- Consideration of a self-binding gravel paths to the more highly trafficked areas of the scrubs could also be considered. Although proposals to introduce more permanent pathways has been resisted it would provide an accessible route to less able people and a suitable winter route which would avoid damage to more sensitive areas. This could be considered within the development of the masterplan proposals for the Scrubs.

Committee to Note

- 7.4. The installation of additional bird and bat boxes in the woodland at the north eastern boundary of the Scrubs would increase capacity for nesting and help mitigate the loss of trees removed during HS2 clearance works. Installing a bird and bat box at each 50 metre stretch of the northern woodland belt would cost £1,950. The committee is recommended to approve this action and the funding required to achieve it.

Committee to Approve

- 7.5. The installation of signage to inform on HS2 works, request responsible use of the Scrubs and publicise the masterplan once this has been agreed, would be beneficial to the management of the site. Parks Officers have contacted signage companies for indicative prices and updating the existing large signboards will cost in the region of £5k (including repair and refurbishment) and the supply and installation of new signs will be around £700- £1,300 each. The committee is recommended to approve the further development of artwork in order to obtain competitive quotes, and the funding to implement new and refurbished signage, to the maximum value of £10,000.

Committee to Approve

- 7.6. The first stage of the GM (Grounds Maintenance) contract has been completed. This is an advertisement to see what suppliers are interested in completing bids. Five submissions were received for the Wormwood Scrubs Lot. Two of these submissions were failed as they did not demonstrate any experience in grounds maintenance beyond cutting road verges. The remaining three suppliers demonstrated that they are capable of completing the specification and will be invited to submit an initial tender by the end of April.

Committee to Note.

8. Events

8.1. No events have been held at the Scrubs during the COVID-19 pandemic.

Committee to Note

9. Audit and Accounts

9.1. MHA Macintyre Hudson have been appointed to audit the 2019/20 financial year. The Auditor's report and Annual report will be issued separately.

Committee to Note

10. Risk Management 2021/22

10.1. The Wormwood Scrubs Charitable Trust's ("the Trust") risk management strategy includes the annual review of risks and establishment of plans to mitigate these. The 2021/22 risks and mitigations are set out in Annexe A.

Committee to Approve

11. Financial Forecast 2020/21

11.1. The financial forecast for the Trust for 2020/21 is summarised below and is detailed in Annexe B. Financial transactions for the financial year are set out in Annexe C.

Activity	Outturn 2017/18	Outturn 2018/19	Outturn 2019/20	Budget 2020/21	Forecast 2020/21	Variance	Movement Between Years		Comments	Last Reported	Movement
							Budget	Forecast			
Pay and Display Meters & Cashless Parking	(259,674)	(351,834)	(324,945)	(300,000)	(202,127)	97,873	8%	38%	The 2019/20 outturn was 92% of the 2018/19 outturn due to Covid-19 lockdown (March 2020). The 2020/21 budget was set at 85% of 2018/19 outturn. The forecast is based on actual income April 2020 to February 2021, which is £185,141 (39%) less than the 2019/20 equivalent. March 2021 income is estimated at £17,086 (same as January 2021).	(187,953)	(14,174)
Hammersmith Hospital Car Park Licence	(324,619)	(337,229)	(346,995)	(354,126)	(353,547)	579	-2%	-2%	Q4 Actual: 2020/21: £Q1 - Q3 @ £88,091 (signed agreement) and Q4 @ £89,274.	(354,126)	579
Other income from activities for generating funds	(488,002)	(371,078)	(322,073)	(321,038)	(331,286)	(10,248)	0%	-3%	Q4 forecast: KAA income to 31st March 2021 £315,658 (Licence extension: £26,523 pcm wef 13th July 2020); UKPN rental £3,446; Filming £9,162; Events £0; £1,092 Parks Lodge Income and Interest £1,928.	(327,696)	(3,590)
Total Income and endowments	(1,072,295)	(1,060,141)	(994,013)	(975,164)	(886,960)	88,204	6%	33%		(869,775)	(17,186)
Grounds Maintenance	706,909	719,895	738,368	771,949	775,085	3,136	5%	5%	Grounds Maintenance cost: £749,365 plus apportioned governance cost: £25,721. Actual indexation is higher than expected also legal costs are higher than budgeted (Governance).	775,021	64
Contribution to Linford Christie Stadium	32,330	32,356	84,205	63,317	63,611	294	-25%	-24%	Fixed annual cost of £31,500; £30,000 two year additional contribution for repair and maintenance of changing rooms; plus £2,111 governance costs	63,606	5
Other Expenditure	35,093	80,945	24,235	36,034	16,677	(19,357)	49%	-31%	Estimated ad hoc works and governance costs, including £553 Governance costs	22,753	(6,076)
Total Expenditure	774,332	833,196	846,809	871,299	855,373	(15,926)	28%	-51%		861,380	(6,007)
Net (income)/expenditure	(297,964)	(226,944)	(147,205)	(103,864)	(31,587)	72,277	-29%	-79%		(8,395)	(23,192)

- 11.2.** The budget for 2020/21 was set with an anticipated surplus of £103,864 to be added to the Trust's reserves. At November 2020 the forecast was a much-reduced surplus of £8,395 and presently the forecast is a surplus of £31,587, which is £72,277 worse than budget (£23,192 better than last reported). The main reason for this reduced forecast is reduced parking income.
- 11.3.** The Trust's opening unrestricted funds balance for 2020/21 was £889,393. The current 2020/21 outturn forecast will increase these funds to £920,979 to be carried forward to 2021/22. The Trust's closing funds for 2020/21 are, therefore, estimated at £5,920,280 when £5,000,001 restricted funds are added.

Income (2020/21)

- 11.4.** The 2020/21 income budget was set at £975,164. However, the current forecast, at £886,960, is £88,204 (£105,389 last reported) less than budget.
- 11.5.** Pre-Covid-19 lockdown income from pay and display and parking meters was fairly consistent, particularly since the introduction of cashless parking. Since March 2020 this income source has fluctuated and is now forecasted to be £202,127 (£97,873 less than the cautiously set £300,000 budget). This is, however, £14,174 better than last reported.

Parking income loss - 2020/21 compared to 2019/20 (P&D and Meters)					
Month	2019/20 (£)	2020/21 (£)	Variance (£)	Decrease	
Apr-20	- 27,470.00	- 7,135.37	20,334.63	74%	
May-20	- 29,325.92	- 8,984.83	20,341.09	69%	
Jun-20	- 28,208.96	- 13,883.71	14,325.25	51%	
Jul-20	- 30,077.63	- 18,973.08	11,104.55	37%	
Aug-20	- 26,128.62	- 14,879.42	11,249.20	43%	
Sep-20	- 27,696.71	- 24,991.83	2,704.88	10%	
Oct-20	- 29,663.67	- 19,489.29	10,174.38	34%	
Nov-20	- 28,501.83	- 20,266.83	8,235.00	29%	
Dec-20	- 24,418.21	- 17,716.88	6,701.33	27%	
Jan-21	- 28,546.67	- 17,085.54	11,461.13	40%	
Feb-21	- 26,194.29	- 21,634.21	4,560.08	17%	
Totals	- 306,232.51	- 185,040.99	121,191.52	39%	

- 11.6.** With March actuals yet to confirmed, parking income is forecasted, to be 43% and 38% less than the 2018/19 and 2019/20 outturns, respectively.
- 11.7.** The option to introduce week-end (7-days per week) parking charges was approved by the Trust and this is expected to have positive impact on 2021/22 pay & display and parking income.
- 11.8.** The Hammersmith Car Park Licence income is £353,547 (only £579 less than the £354,1260 budget).

11.9. Forecasted at £331,286, the total of other income is £10,248 better than the £321,038 budget (£315,658 Kensington Aldridge Academy (KAA @ £26,523 per month) £9,162 filming income; £3446 annual rental income payable by UK Power Networks (UKPN) for occupation of the Scrubs land for the electric vehicle charging points; and £3,020 investment income (1,928 interest on Trust bank balances plus £1,092 parks lodge income).

Governance costs 2020/21

11.10. Governance costs are the indirect costs of managing the Wormwood Scrubs; these include legal charges, audit fees and Central Finance support costs. The costs of the Environment Department Management accountant are not included. The 2020/21 budget for governance costs was set at £25,000. The current forecast, at £28,385, is more than budget due to additional legal charges associated with the Kensington Dragons lease.

11.11. Governance costs are apportioned to expenditure forecasts budgets/actuals based on value. The current forecast (£28,385) is apportioned as follows: planned contractual grounds maintenance (£25,721); Linford Christie Stadium contribution £2,111; and non-routine maintenance /other costs (£553)

Expenditure 2020/21

11.12. At £855,373, the current expenditure forecast is £15,926 less than the £871,299 budget (£846,299 plus £25,000 governance costs). This forecast has decreased by £6,007 since last reported due to reduced non-routine maintenance.

11.13. Following confirmation of the price indices the current planned GM forecast is £775,085 (£749,365 plus £25,721 governance costs), which is an overspend of £3,136.

11.14. The current forecast for Contribution to Linford Christie Stadium is £63,611 (£31,500 fixed contribution; £30,000 additional contribution; and £2,111 apportioned governance costs.)

11.15. The current forecast budget for other expenditure is 16,677 (£16,124 non-routine maintenance and £553 apportioned governance costs), which is £19,357 less than the £36,034 budget as priority has been given to essential works.

12. Financial Budget 2021/22

12.1. The proposed budget for Wormwood Scrubs Charitable Trust (“the Trust”) for 2021/21 is summarised below along with details of movements and assumptions.

Income and Expenditure						
Activity	Outturn 2017/18	Outturn 2018/19	Outturn 2019/20	Forecast 2020/21	Proposed Budget 2021/22	Forecast 2022/23
Pay and Display Parking Meters	(259,674)	(351,834)	(324,945)	(202,127)	(300,000)	(300,000)
Hammersmith Hospital Car Park Licence	(324,619)	(337,229)	(346,995)	(353,547)	(360,619)	(365,668)
Other income from activities for generating funds	(488,002)	(371,078)	(322,073)	(331,286)	(330,814)	(330,814)
Total Incoming Resources from Generated Funds	(1,072,295)	(1,060,141)	(994,013)	(886,960)	(991,433)	(996,482)
Grounds Maintenance	706,909	719,895	738,368	775,085	774,859	621,383
Contribution to Linford Christie Stadium	32,329	32,356	84,205	63,611	63,510	63,692
Other Expenditure	35,093	80,945	24,235	16,677	46,471	41,426
Project Manager - Strategic Governance Review implementation					75,000	75,000
Total Resources Expended	774,331	833,196	846,809	855,373	959,839	801,500
Net Incoming Resources	(297,964)	(226,945)	(147,205)	(31,587)	(31,595)	(194,982)

12.2. The proposal is for a 2021/22 net income budget of £31,595. Although this is similar to the 2020/21 outturn both income and expenditure are higher than 2021/21. Some impact of COVID-19 is anticipated.

Income Budget 2021/22

12.3. The proposed 2021/22 income budget is £991,433. This is £104,473 more than the 2021/22 outturn, but less the 2019/20 outturn.

12.4. Income from Pay and Display and Parking Meters in 2020/21 has been affected by the COVID-19 lockdown; The budget is again being set at the cautious £300,000. It is anticipated that that income will begin to improve as the vaccine is rolled out and weekend parking is introduced, but levels of income are still uncertain.

12.5. The Hammersmith Car Park Licence budget (£360,619) is set based on the current agreed quarterly rate plus a 1.3% uplift is forecasted for Quarter 4 (January to March 2022).

12.6. The budget for other income includes £318,276 annual rental income payable by KAA for the temporary site. £6,000 Filming income is included for ad hoc assignments. This income budget also includes: £3446 annual rental income payable by UKPN for occupation of the Scrubs land for the electric vehicle charging points, which has been agreed for the next five years; and investment income from the bank balance and lodges, estimated at £3,092

Expenditure Budget 2021/22

12.7. The proposed 2021/22 expenditure budget is £959,839. Expenditure is planned as far as possible, with priority being given to essential works. All costs are estimated, including Grounds Maintenance uplift and audit fees. The budget is £104,466 more than current projection for 2020/21 as it includes the cost of the Project Manager (2-year assignment) and increased non- routine

maintenance. Grounds Maintenance inflation is a below 1% increase based on official pricing indexes projections.

12.8. The budget for governance costs is £28,000. This estimate includes audit and legal fees, also finance support. The budget has been apportioned to expenditure budgets based on value.

Forecast Changes								
Activity	Adjustments	Budget 2017/18	Budget 2018/19	Budget 2019/20	Budget 2020/21	Proposed Budget 2021/22	Forecast 2022/23	Notes
Pay and Display & Cashless Parking	Brought forward	(281,611)	(287,012)	(281,611)	(345,428)	(345,428)	(300,000)	1
	Adjustment	(5,614)	5,401	(63,817)	45,428	45,428	0	
	Carried forward	(287,225)	(281,611)	(345,428)	(300,000)	(300,000)	(300,000)	
Hammersmith Hospital Car Park Licence	Brought forward	(316,505)	(322,896)	(336,109)	(348,178)	(353,547)	(360,619)	2
	RPI increase	(6,391)	(13,213)	(11,686)	(5,947)	(7,072)	(5,049)	
	Carried forward	(322,896)	(336,109)	(347,795)	(354,126)	(360,619)	(365,668)	
Other income from activities for generating funds	Brought forward	90,112	(95,873)	(138,341)	(147,341)	(321,038)	(330,814)	3
	Additional income	0	(76,085)	(9,000)	(173,697)	(9,776)	0	
	Carried forward	90112	(171,958)	(147,341)	(321,038)	(330,814)	(330,814)	
Grounds Maintenance	Brought forward	685,893	688,761	0	723,535	749,365	750,339	4
	Inflation on contract	13,581	10,712	0	26,264	974	(150,339)	
	Carried forward	699,474	699,473	0	749,799	750,339	600,000	
	Governance cost apportioned	-	18,024	-	22,149	24,520	21,383	
	Budget	699,474	717,497	0	771,949	774,859	621,383	
Contribution to Linford Christie Stadium	Brought forward	31,500	31,500	31,500	61,500	61,500	61,500	5
	Carried forward	31,500	31,500	31,500	61,500	61,500	61,500	
	Governance cost apportioned	0	844	12,496	1,817	2,010	2,192	
	Budget		32,344	43,996	63,317	63,510	63,692	
Other Expenditure	Brought forward		20,000	29,000	35,000	35,000	35,000	6
	Carried forward		20,000	29,000	35,000	45,000	40,000	
	Governance cost apportioned		5,637	11,504	1,034	1,471	1,426	
	Budget		25,637	40,504	36,034	46,471	41,426	
Project Manager - Strategic Governance Review implementation	Brought forward							
	Carried forward							
	Budget					75,000	75,000	
Governance costs (Audit & Legal & Finance)	Estimated		19,351	24,000	25,000	28,000	25,000	7
	Governance cost apportioned		(19,351)	(24,000)	(25,000)	(28,000)	(25,000)	
	Budget		-	-	-	-	-	

Notes
1. Pay & Display and cashless parking income budget is set the same as the 2020/21 budget (£300,000) This is higher than the 2020/21 forecasted outturn due to the anticipation of reduced COVID-19 impact and the introduction of weekend parking.
2. Agreed inflationary increase of 1.54% from Q4 2020/21 to be carried forward for Q1-Q3 2021/22. Contracted increase for Q4 2021/22 based on RPI is also estimated at 1.3%.
3. The budget for KAA income is set at £318,276 (12 month @ £26,523). Filming/Events income is set at £6,000 as it is assumed to be earned after the KAA occupation (2024/25). Other income also includes UKPN (£3,446); and Investment income (£3,092)
4. Only 0.13% assumed based on September 2019 RPI plus an allowance for a share of governance costs apportioned here. The forecast 2022/23 is estimated following procurement of the contract.
5. Currently a fixed contribution. Every effort is being made to keep expenditure at a minimum. The stadium has some pressures on maintenance, including minimising legionella risks and providing fully operational changing rooms.
6. Depending on the work done by the Council, every effort is being made to plan ad hoc works and to keep expenditure at a minimum. In 2021/22 refurbished sign are anticipated.
7. Legal, audit and finance support costs are apportioned to the expenditure budgets.

- 12.9.** The £774,859 planned contractual Ground Maintenance budget includes the £750,339 charge and £24,520 apportioned governance costs
- 12.10.** The budget for Contribution to Linford Christie Stadium, set at £63,510, includes the fixed contribution £31,500 and £2,010 apportioned governance costs. An additional £30,000 has been forecasted in 2020/21 and 2021/22 for anticipated changing room and other building works.
- 12.11.** Other budgeted expenditure of £45,000 includes non-routine maintenance and £1,471 apportioned governance costs.
- 12.12.** Please note that apart from the costs of the Project manager and replacement signs, this budget does not include other the recommendations within this report with cost implications. Any additional costs agreed by the Trust will be added to the proposed budget and reported at the next meeting.

Committee to Approve

Risk Assessment Schedule 2021/22 - WSCT

Risk Index No.	AREA OF RISK	IMPACT OF RISK	SEVERITY High/Medium/Low	POTENTIAL High/medium/Low	VALUATION	COMMENT
001	High Speed 2 Railway and the development of Old Oak	Adverse impacts on the Scrubs that are contrary to the objectives of the Trust	High	High	May not be a financial loss	Trust is engaging with HS2 and TFL and the Old Oak development Corporation to agree outcomes that do not adversely impact.
002	Pay and Display income level	Lower income levels due to decisions taken about Pay and Display tariffs.	Medium	Medium	Potential loss of income.	Usage fluctuates. Pay & display tariffs are set to match those in nearby streets. The introduction of cashless parking has significantly reduced the theft risk.
003	Hammersmith Hospital Trust car park income	The licensing agreement with Hammersmith Hospital Trust has a three month notice period with a possible impact on the level of income.	High	Medium	Potential loss of income.	The Hospital relies on the car park. The Trust has been successful in securing increased income from this source in recent years.
004	Condition – Wormwood Scrubs car park	Wormwood Scrubs car park is in need of resurfacing.	High	Low	Significant expenditure.	Repair has been agreed as part of the renegotiation of the car park lease with the hospital.
005	Insurance claims against Trust	Liability of trust in case of personal injury claims.	Low	Low	Possible liability of Trust in case of insurance claim.	Wormwood Scrubs would be covered by the Council's insurance.
006	Safety of Artillery Wall	Cost of demolition, collapse could possibly lead to damage or liability of Trust.	Medium	Medium	Cost of demolition or insurance claims.	The condition of the wall is being monitored. The Council are considering demolishing it at no cost to the Trust.
007	Costs of Operating Linford Christie Stadium	Contribution by the Trust varies according to the trading conditions for the Stadium	High	Medium	Expenditure could be significant	In some years this contribution has been small, but it is volatile. The financial performance of the Stadium is monitored closely
008	Access Road from Scrubs Lane	Poor state and has the potential to lead to insurance claims	Medium	Medium	Possibly covered by insurance	

Current Financial Forecast

WORMWOOD SCRUBS CHARITABLE TRUST
STATEMENT OF ACCOUNTS 2020/21 - Unaudited

Wormwood Scrubs Charitable Trust			
Statement of Financial Activities for Year ended 31 March 2020			
Income and Expenditure	2020/21 Forecast	2019/20 Actual	Notes
	£	£	
Income and endowments from:			
Donations and legacies			
Income from Charitable activities:			
Pay and Display Parking Meters	(202,127)	(324,945)	Covid-19 has had a significant effect on Parking Income. The current forecast is for only 62% of the 2019/20 outturn.
Hammersmith Hospital Car Park Licence	(353,547)	(346,995)	Contracted lease payments increased by 1.89% compared to 2019/20
	0	0	
Other trading activities	(328,266)	(517,324)	Includes income from the KAA and UKPN charging points and HS2 Ltd reimbursement.
Income from Investments	(3,020)	(6,631)	Interest on cash balances and rental income from the park lodge. HS2 recharge income included in 2019/20 figures (offset by other expenditure) is not forecasted.
Other Income		0	
Total Income and endowments	(886,960)	(1,195,896)	
Expenditure on:			
Raising funds	0	0	
Charitable activities:			
Contribution to Linford Christie Stadium	63,611	84,205	Contribution to Linford Christie Stadium plus proportion of governance costs.
Non Routine Maintenance of Wormwood Scrubs	12,067	24,235	Expenditure on non-routine grounds maintenance plus proportion of governance costs.
Routine Grounds Maintenance of Wormwood Scrub	775,085	738,368	Grounds Maintenance contracted spend plus proportion of governance costs.
	0	0	
Other expenditure	4,610	201,883	Ad hoc expenditure plus costs to be recovered from HS2 Ltd
Total Expenditure	855,373	1,048,692	
Net gains/(losses) on investments			
Net (income)/expenditure	(31,587)	(147,205)	
Reconciliation of Funds			
Total funds brought forward	(5,889,393)	(5,742,188)	
Total funds carried forward	(5,920,980)	(5,889,393)	

All income is unrestricted.

Annexe C

Wormwood Scrubs Charitable Trust Transactions at 16 March 2021 (April to March)

22,684.45

Activity	Comments	Amount £
Routine Grounds Maintenance of Wormwood Scrubs	Quadron Idverde	749,364.61
Non Routine Maintenance of Wormwood Scrubs	Bell Decorating & Building Ltd SCRUBS REPLACEMENT INSPECTION COVERS	300.00
Non Routine Maintenance of Wormwood Scrubs	Indigo Lodge Limited GATE REPAIR	480.00
Non Routine Maintenance of Wormwood Scrubs	Indigo Lodge Limited OUTDOOR GYM CROSSBARS REMOVAL	410.00
Non Routine Maintenance of Wormwood Scrubs	Indigo Lodge Limited KAS/19925- WORMWOOD SCRUBS REPAIRS TO	960.00
Non Routine Maintenance of Wormwood Scrubs	Indigo Lodge Limited KAS/19926- WORMWOOD SCRUBS ACCESS ROAD	245.00
Non Routine Maintenance of Wormwood Scrubs	Indigo Lodge Limited KAS/19895- OUTDOOR GYMNASIUM REPAIR	810.00
Non Routine Maintenance of Wormwood Scrubs	Advanced Tree Services Limited	300.00
Non Routine Maintenance of Wormwood Scrubs	Bell Decorating & Building Ltd	4,804.00
Non Routine Maintenance of Wormwood Scrubs	ARD Playgrounds	1,280.00
Non Routine Maintenance of Wormwood Scrubs	Indigo Lodge Limited	412.00
Non Routine Maintenance of Wormwood Scrubs	Replacement of burned out bench	200.00
Non Routine Maintenance of Wormwood Scrubs	LITTER PICKING IN WORMWOOD SCRUBS AS PER	(238.14)
Non Routine Maintenance of Wormwood Scrubs	REMOVAL OF ENCAMPMENTS IN WORMWOOD SCRUB	(105.70)
Contribution to Linford Christie Stadium	WSCT Contributions to LCS	30,000.00
Contribution to Linford Christie Stadium	WSCT Contributions to LCS	31,500.00
Non Routine Maintenance of Wormwood Scrubs	Materials	834.00
Other trading activities	Land Use Consultants Limited	9,581.25
Other trading activities	Land Use Consultants Limited	(9,581.25)
Other trading activities	Land Use Consultants Limited	12,870.00
Other trading activities	Land Use Consultants Limited	(12,870.00)
Other trading activities	Land Use Consultants Limited	16,695.00
Other trading activities	Land Use Consultants Limited	(16,695.00)
Governance Costs - Legal	Legal fees - Lease - Kensington Dragons	5,178.00
Governance Costs - Legal	Legal fees	7.00
Governance Costs - Legal	Legal fees	193.80
Governance Costs - Legal	Legal fees	345.60
Governance Costs - Legal	Legal fees	21.60
Governance Costs - Legal	Legal fees	583.20
Governance Costs - Legal	Legal fees	28.80
Governance Costs - Legal	Legal fees	324.00
Governance Costs - Legal	Legal fees	7.20
Governance Costs - Legal	Legal fees	698.40
Governance Costs - Legal	Legal fees	7.20
Governance Costs - Legal	Legal fees	453.60
Governance Costs - Legal	Legal fees	432.00
Governance Costs - Legal	Legal fees	14.40
Governance Costs - Legal	Legal fees	21.60
Governance Costs - Legal	Legal fees	237.60
Governance Costs - Legal	Legal fees	14.40
Governance Costs - Legal	Legal fees	2.15
Governance Costs - Legal	Legal fees	21.60
Governance Costs - Legal	Legal fees	64.80
Governance Costs - Legal	Legal fees	18.00
Governance Costs - Legal	Legal fees	14.40

Governance Costs - Legal	Legal fees	561.60
Governance Costs - Legal	Legal fees	691.20
Governance Costs - Legal	Legal fees	325.00
Governance Costs - Legal	Legal fees	352.80
Governance Costs - Legal	Legal fees	324.00
Governance Costs - Legal	Legal fees	12.50
Governance Costs - Legal	Legal fees	6.00
Governance Costs - Legal	Legal fees	468.00
Governance Costs - Legal	Legal fees	208.80
Governance Costs - Legal	Legal fees	250.00
Governance Costs - Legal	Legal fees	108.00
Governance Costs - Legal	Legal fees	518.40
Governance Costs - Legal	Legal fees	619.20
Non Routine Maintenance of Wormwood Scrubs	Building works - Parks Lodge	900.00
Non Routine Maintenance of Wormwood Scrubs	ENG FEE WK1-48 20/21 H20WOOD01 WOODMAN MEWS (CARRI	75.00
Governance Costs - Audit	Audit fee	(5,115.00)
Governance Costs - Audit	Audit fee	(9,900.00)
Governance Costs - Audit	Audit fee	15,015.00
Governance Costs - Accrual	Audit fee	(15,015.00)
Pay and Display Parking Meters	Governance Costs - Audit	(7,135.75)
Pay and Display Parking Meters	WORMWOOD SCRUBS PARKING INCOME MAY 2020	(8,984.83)
Pay and Display Parking Meters	WORMWOOD SCRUBS PARKING INCOME JUNE 2020	(13,883.71)
Pay and Display Parking Meters	WORMWOOD SCRUBS PARKING INCOME JULY 2020	(18,973.08)
Pay and Display Parking Meters	WORMWOOD SCRUBS PARKING INCOME AUGUST 2020	(14,879.42)
Pay and Display Parking Meters	WORMWOOD SCRUBS PARKING INCOME SEPTEMBER 2020	(24,991.83)
Pay and Display Parking Meters	WORMWOOD SCRUBS PARKING INCOME OCTOBER 2020	(19,489.27)
Pay and Display Parking Meters	WORMWOOD SCRUBS PARKING INCOME NOVEMBER 2020	(20,266.83)
Pay and Display Parking Meters	WORMWOOD SCRUBS PARKING INCOME DECEMBER 2020 VAT	(17,716.88)
Pay and Display Parking Meters	WORMWOOD SCRUBS PARKING INCOME JANUARY 2021	(17,085.54)
Other trading activities	FILMING HIRE OF FOOTBALL PITCH	(385.56)
Other trading activities	FILMING HIRE OF FOOTBALL PITCHES	(8,776.90)
Hammersmith Hospital Car Park Licence	Charing Cross Hospital PERIOD Q1: 25/03/20 TO 23/06/20 (W'WD SCBS CR PK)	(88,091.00)
Hammersmith Hospital Car Park Licence	Charing Cross Hospital PERIOD: 24/06/20 TO 28/09/20 (W'WD SCBS CR PK)	(88,091.00)
Hammersmith Hospital Car Park Licence	Charing Cross Hospital PERIOD: 29/09/20 TO 24/12/20 (W'WD SCBS CR PK)	(88,091.00)
Hammersmith Hospital Car Park Licence	Charing Cross Hospital PERIOD: 25/12/20 TO 24/03/21 (W'WD SCBS CR PK)	(89,274.25)
Other trading activities	Kensington Aldridge Academy APRIL 2020	(25,750.00)
Other trading activities	Kensington Aldridge Academy MAY 2020	(25,750.00)
Other trading activities	Kensington Aldridge Academy JUNE 2020	(25,750.00)
Other trading activities	Kensington Aldridge Academy JULY 2020	(25,750.00)
Other trading activities	Kensington Aldridge Academy RENT SHORTFALL FOR PERIOD 13/07/20 TO 31/07/20	(473.77)
Other trading activities	Kensington Aldridge Academy AUGUST 2020	(26,523.00)
Other trading activities	Kensington Aldridge Academy SEPTEMBER 2020	(26,523.00)
Other trading activities	Kensington Aldridge Academy OCTOBER 2020	(26,523.00)
Other trading activities	Kensington Aldridge Academy NOVEMBER 2020	(26,523.00)
Other trading activities	Kensington Aldridge Academy DECEMBER 2020	(26,523.00)
Other trading activities	Kensington Aldridge Academy JANUARY 2021	(26,523.00)
Other trading activities	Kensington Aldridge Academy FEBRUARY 2021	(26,523.00)
Other trading activities	Kensington Aldridge Academy MARCH 2021	(26,523.00)
Other trading activities	UPKN RENT 2020/21 @ X3446 P.A.	(3,446.00)
Income from Investments	Mr Jenkyns Keigwin APRIL TO JUNE 2020 - PK LDG	(273.00)
Income from Investments	Mr Jenkyns Keigwin JULY TO SEPT 2020 - PK LDG	(273.00)
Income from Investments	Mr Jenkyns Keigwin OCTOBER TO DECEMBER 2020 - PK LDG	(273.00)
Income from Investments	Mr Jenkyns Keigwin JANUARY TO MARCH 2021 - PK LDG	(273.00)
		(25,662.00)

Wormwood Scrubs Charitable Trust Transactions at 16 March 2021 (April to March)

			22,684.45
Activity	Comments	Amount £	
Governance Costs	Basic Pay December 2020		3,633.25
Governance Costs	Basic Pay January 2021		3,633.25
Governance Costs	Basic Pay February 2021		3,633.25
Governance Costs	Basic Pay March 2021		3,633.25
Governance Costs	Salary Oncost December 2020		400.37
Governance Costs	Salary Oncost January 2021		400.37
Governance Costs	Salary Oncost January 2021		400.37
Governance Costs	Salary Oncost February 2021		400.37
Governance Costs	Salary Oncost December 2020		621.28
Governance Costs	Salary Oncost January 2021		621.28
Governance Costs	Salary Oncost January 2021		621.28
Governance Costs	Salary Oncost February 2021		621.28
Governance Costs	Administrative costs		9.63
Governance Costs	Administrative costs		8.28
Governance Costs	Legal fees		4,924.80
Governance Costs	Legal fees		856.80
Governance Costs	Legal fees		201.60
Consultancy and Works	TEMPORARY TENNIS COURT SIGNS		178.75
Governance Costs	Reimbursement from HS2 Limited 2017/18 Staff		2,354.24
Governance Costs	Reimbursement from HS2 Limited 2018/19 Staff		11,567.84
Governance Costs	Reimbursement from HS2 Limited 2019/20 Staff		5,569.23
Governance Costs	Reimbursement from HS2 Limited 2017/18 Legal & Admin		350.68
Governance Costs	Reimbursement from HS2 Limited 2018/19 Legal & Admin		2,217.00
Governance Costs	Reimbursement from HS2 Limited 2019/20 Legal & Admin		1,488.00
HS2 Limited Transactions			48,346.45
			22,684.45