

Wormwood Scrubs Charitable Trust Committee Agenda

Tuesday 12 December 2023 at 6.30 pm

Online - Virtual Meeting

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MEMBERSHIP

Administration
Councillor Alex Sanderson (Chair) Councillor Bora Kwon Councillor Dominic Stanton
Co-optees
Stephen Waley-Cohen Faye Thomas

CONTACT OFFICER: Amrita White
Committee Coordinator
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Date Issued: 04 December 2023
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Wormwood Scrubs Charitable Trust Committee

Agenda - 12 December 2023

<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 <p>To approve the minutes of the meeting held on 18th October 2023 as an accurate record</p>	4 - 10
4. WORMWOOD SCRUBS CHARITABLE TRUST ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31ST MARCH 2023 <p>This report presents the Wormwood Scrubs Charitable Trust Annual Trustee's Report.</p>	11 - 66
5. MANAGER'S REPORT	67 - 83
6. DATE OF NEXT MEETING <p>To note the date of the next meeting:</p> <ul style="list-style-type: none">• 6 March 2023	

Wormwood Scrubs Charitable Trust Committee Minutes

Wednesday 18 October 2023

PRESENT

Committee members: Councillors Alex Sanderson (Chair), Bora Kwon and Dominic Stanton

Co-opted members: Faye Thomas and Stephen Waley-Cohen

Advisors to the Trust: Osama El-Amin, Vicki Abel, Simon Ingyon, Alfie Kerrigan, Kellie Gooch and Mark Raisbeck

Clerks: Debbie Yau and Harriet Bour

1. APOLOGIES FOR ABSENCE

There were no apologies for absence.

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

3. MINUTES OF THE LAST MEETING

Matters Arising

In respect of the consultation for low-level wooden fencing around equipment on Braybrook Street, Stephen Waley-Cohen (Co-opted member) suggested that it might be more effective to proactively invite interested parties who used the equipment frequently to respond to the consultation.

RESOLVED

The minutes of the meeting held on 21 June 2023 were agreed as an accurate record.

4. MANAGER'S REPORT

HS2 works on the Stamford Brook Sewer site

Vicki Abel (Advisor to the Trust) gave an update on the HS2 works on the Stamford Brook Sewer Site. She informed the Committee that since the last meeting on 21 June 2023 the fencing to the site had been removed which allowed access to Lesters Embankment. The removal of the fence had allowed visitors to get closer to the embankment. It had also allowed for contractors to create access routes to be cut through vegetation on the embankment to the top of the slope to be able to treat some of the Japanese Knotweed. A programme of treatment would be established to try to reduce and eventually eradicate the Knotweed.

Stephen Waley-Cohen (Co-opted member) said that consideration should be given to replacing some of the chainlink fence panels on the eastern end to protect the embankment. Vicki Abel agreed to examine the extent of replacement panels needed along with hedging to be introduced as part of the masterplan work. The Chair noted that there were other parts in the area requiring further work too.

ACTION: Vicki Abel

The Committee noted the update.

Alternative Ecological Mitigation Masterplan Procurement and Planning

Vicki Abel updated members on the Alternative Ecological Mitigation Masterplan Procurement and Planning.

Faye Thomas (Co-opted Member) raised a question around the impact the works would have on bird nesting. Vicki Abel reassured the Committee that contractors would work around wildlife. She added that the planning application cost around £2000.

Responding to the concerns of Councillor Dominic Stanton and Faye Thomas about the planning application, Vicki Abel noted that it was unlikely for the application to be rejected as the authority had followed the advice of OPDC closely in working out the planning documents and justifying the proposals in the plan. She explained that if there were major objections and a re-application was needed, it could impact on the project's timescales.

Stephen Waley-Cohen said that some objections such as the location of the proposed pond might be expected. The Chair noted that the plan covering some 200 acres had been extensively consulted on.

The Committee noted the update.

Local nature reserve establishment – Wormwood Scrubs Meadow

Vicki Abel noted that the documents were with H&F Council's legal team for sign-off. Once complete, the formal consultation process with Nature England could proceed. A subsequent update would be provided to the Committee at the December meeting.

The Committee noted the update.

Linford Christie Stadium – Maintenance of Athletics Facilities

Simon Ingyon (Assistant Director Parks and Leisure) updated the Committee on the maintenance of the athletic facilities at the Linford Christie Stadium. He highlighted that following a review of the athletic track at the stadium, both tracks and the floodlighting system required urgent refurbishment to ensure they remained fit for purpose and met UK Athletics Track certification. The track had not been refurbished since 2005. The proposed athletic facility improvement works would take around 18 months to complete.

Stephen Waley-Cohen expressed the strong support of the Friends of the Wormwood Scrubs for the project.

Councillor Dominic Stanton said he was very supportive of the proposed maintenance works. He asked about the potential to extend this project to benefit from the economy of scale given its large capital upfront. The Chair referred him to the next two items which were related to other comprehensive capital works going on alongside the maintenance of the athletic facilities works at the Linford Christie Stadium. On his further question about the proposals from the Thames Valley Harriers, the Chair said she understood that the project had been paused whilst they evaluated their financial priorities.

Kellie Gooch (Head of Finance, Environment) advised that if approved by the Committee, the Trust's matched funding contribution of £250k was expected to be paid out in one lump sum. The Trust's contribution to the works would not be depreciated.

The Committee approved the recommendation.

Managing the changing rooms at the Linford Christie Stadium

Simon Ingyon (Assistant Director Parks and Leisure) provided an update noting the changing rooms at the Linford Christie Stadium needed a major refurbishment and the most effective solution was to demolish most of changing room block whilst providing Portacabins as a short-term solution for users.

In reply to Stephen Waley-Cohen's question, Simon Ingyon noted that the longer-term option to provide school children and sport clubs updated facilities might take 3 years or longer to deliver. He undertook to provide a report on the vision and scope about the option after the Environment and Economy departments finalised the details.

ACTION: Simon Ingyon

The Committee noted the update.

Kensington Dragons FC (KDFC) capital project at the Linford Christie Stadium

Osama El-Amin (Trust Manager) provided an update on the KDFC project at the Linford Christie Stadium. He said that KDFC have given officers re-assurance that this project is on-time to be delivered within the identified 6-month timeframe from November 2023 to March 2024.

The Committee noted the update.

Renewing a license to occupy the temporary school site

Osama El-Amin briefed members that the Department for Education (DfE) was seeking a one-year extension on the license for continued occupation of the site for the operation of the Kensington Aldridge Academy, with the permitted number of pupils increased from 1200 to 1350. A 3.8% increase in the value of the license was proposed.

In reply to Faye Thomas' question, Osama El-Amin confirmed that the KAA was responsible for the cost of maintenance. He elaborated that as the landlord, the Trust undertook an annual inspection of the building in accordance with the

planning permission and the next survey was due in January 2024. He agreed to report the survey outcome to the Committee.

ACTION: Osama El-Amin

The Committee approved the recommendation.

Fencing the new children's play area – Braybrook St

Osama El-Amin provided an update and noted that due to the recent establishment of a responsible dog ownership Public Space Protection Order (PSPO) in the borough, children's play areas in the borough were designated as 'No Dog Zones'.

The Chair referred to the public question querying the need for fencing around the play areas when the PSPO already forbade dogs in those areas. She noted that the construction of fencing would now be subject to the outcome of the monitoring on compliance with the PSPO.

Faye Thomas noted that the responsible dog ownership PSPO seemed to be hard to enforce. She also mentioned that, through conversations with parents in the area, there were a lot of dog excrement in the playground and issues with large out-of-control dogs coming into the area. Without a fence it was difficult to keep the issue under control. She said these problems deterred parents from bringing their children to the park. Osama El-Amin said the Council's Law Enforcement Team would be monitoring compliance with PSPO in the play area and provided feedback by the end of December, before deciding whether to fence off the area.

Councillor Stanton asked if the proposed fencing would stop dogs off lead from entering the fenced off area. The Chair suggested installing fencing similar to the new fencing in Ravenscourt Park. Osama El-Amin advised that the fence would be 1.1 m high low-level fencing.

While noting in general individual or professional dogwalkers were not observing the PSPO, Stephen Waley-Cohen suggested advancing the reporting to this Committee by mid-December.

The Chair asked officers to assess the zipline and trampette equipment at the play area as work might need to be carried out on them.

ACTION: Osama El-Amin

Faye Thomas brought to the Committee's attention that there was another playground area next to the Linford Christie Stadium that was predominantly used by dog owners. She asked if it was possible to repurpose the fencing for this area. The Chair agreed and asked officers to explore.

ACTION: Osama El-Amin

The Committee noted the update.

WSCT strategic planning and implementation of recommendations

Osama El-Amin provided an update and noted that work was currently underway with local stakeholders to identify a set of strategic objectives, a business plan, and a series of operational policies.

Stephen Waley-Cohen was positive for a proper plan going forward. He suggested collaborating with Imperial College London in developing the ecological hub. He also asked about the progress of fund-raising.

Osama El-Amin noted that there were a number of well-respected institutions and good hospitals in the borough that might be linked up to those who had desires for research initiatives like green intervention and health. In addition to research collaboration, he said that the Imperial College London would also be engaged to validate the recommendations. As regards fund-raising, he advised that the bank account set up for the purpose was being finalised awaiting the sign-off by the Strategic Director of Finance.

The Committee noted the update.

Secret Cinema Event Postponed

Osama El-Amin provided an update and noted that Secret Cinema had decided to pause their proposals to host events on the Scrubs until summer 2025. He elaborated that more ecological baseline surveys and possibly mitigation measures needed to be done to minimise the impacts of the events on other Scrubs users.

The Committee noted the update.

Traffic Management System

Osama El-Amin provided an update that officers were working to ensure the completion of the electrification works, to make the installation fully operational. The remaining phase of work involved UK Power Networks installing a meter before becoming operational. The work was due to take place on 1 November instead of the week commencing 16 October. He would notify the Committee and residents if there was further slippage. Once the work was completed, officers would distribute fobs to the relevant stakeholders and Council departments.

In response to Stephen Waley-Cohen's concern, the Chair requested Osama El-Amin to check that the fencing on the site had not been removed. Osama undertook to reinstate them once the system was up and running.

ACTION: Osama El-Amin

The Committee noted the update.

Community Safety Update

Alfie Kerrigan (Senior Law Enforcement Officer) provided an update.

Councillor Stanton asked for an update on the unauthorised encampment. Alfie Kerrigan told the Committee that an eviction notice had been served, and the travellers were no longer on the site.

Simon Ingyon reassured the Committee that officers had good intelligence on travellers on Hammersmith and Fulham property and were working closely with

neighbouring boroughs. In this regard, the Chair advised that travellers visiting the hospitals in the Scrubs due to health issues should be approached on compassionate ground.

The Committee noted the update.

WSCT Financial Position

Kellie Gooch (Head of Finance, Environment) summarised the financial forecast for Wormwood Scrubs Charitable Trust for 2023/24, including income forecast 2023/24 (Q2), expenditure forecast 2023/24 (Q2) and Trust Funds.

Members noted that £8,000 of CCTV works had been removed from the expenditure forecast this quarter. Osama El-Amin said since the fence installation, additional CCTV was not needed, however the Council had an option for temporary CCTV to be installed where necessary. He noted that the hospital had requested additional cameras be installed near their premises.

Noting that dog exercise area improvements (£20,000) was an unbudgeted item, Faye Thomas asked about the timescale if it was going ahead. Osama El-Amin noted that the timeline of the improvement work was subject to planning permission of the Masterplan, the construction plan of the swale, and the procurement of the tap in the depot.

The Committee noted the update.

RESOLVED

The Committee agreed to:

1. Note the completion of HS2 works on the Stamford Brook Sewer (SBS) site.
2. Note an update on progress towards securing planning permission and commencing procurement of the Alternative Ecological Mitigation (AEM) Masterplan.
3. Note progress towards acquiring Local Nature Reserve status for the 'Wormwood Scrubs Meadow'.
4. Approve a £250K matched funding contribution towards the cost of athletics infrastructure improvements at the Linford Christie Stadium.
5. Note an update on the changing rooms at the Linford Christie Stadium.
6. Note an update on the Kensington Dragon's capital works programme.
7. Approve an extension on the license to occupy the temporary school site.
8. Note a pause on constructing low-level wooden fencing around play equipment.
9. Note an update on progress towards implementing the recommendations of consultation exercises and the development of strategic objectives for the Trust.
10. Note an update on Secret Cinema's proposal to host an event on the Scrubs in 2024.
11. Note an update on the Traffic Management System.
12. Note an update on Community Safety from the Law Enforcement Team.
13. Note an update on the Trust's financial performance in Q2. FY 2023/24 and subsequent budget forecast.

5. **DATE OF NEXT MEETING**

The Committee noted the date of the next meeting scheduled to be held on 12 December 2023.

The Chair and members of the Committee extended their thanks to Stephen Hollingworth, former Assistant Director, Leisure, Sports and Culture for his past contribution as Advisor to the Wormwood Scrubs Charitable Trust.

Meeting started: 6.30 pm

Meeting ended: 7.50 pm

Chair

Clerk: Harriett Bour
E-mail: harriett.bour@lbhf.gov.uk

Agenda Item 4

WORMWOOD SCRUBS CHARITABLE TRUST ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2022/23	
12th December 2023	
Report to Wormwood Scrubs Charitable Trust Committee	
Report Author: Nick Falcone	Contact Details: Nicholas.Falcone@lbhf.gov.uk

1. EXECUTIVE SUMMARY

- 1.1. This report presents the Wormwood Scrubs Charitable Trust Annual Trustee's Report which includes the draft 2022/23 financial accounts (Appendix A).
- 1.2. The external auditors (MHA) 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 2022/23 financial accounts for Wormwood Scrubs Charitable Trust ("the Trust"), incorporated as part of the Annual Report (Appendix A to the Annual Report).
- 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 14).
- 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 Parks and Leisure, Simon Ingyon in consultation with the Chair of the Committee, to approve any changes to the 2022/23 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 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 have been appointed as the auditors of the financial statements for 2022/23.
- 4.4. MHA have substantially completed the 2022/23 Wormwood Scrubs Charitable Trust audit and draft findings to Committee are included in Appendix B. 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 2022/23

- 5.1. The Trust delivered a surplus for the year of £426,826. 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 £6,030,969. With the addition of the in-year surplus of £426,826, the year-end balance was £6,457,795.
- 5.3. The amount carried forward consists of unrestricted income funds of £1,457,794 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.
- 6.2. MHA's draft findings are included at Appendix B and final findings and final opinion on the 2022/23 financial statements will be issued once the letter of representation has been approved.

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 the temporary nature of KAA's occupation and the current reliance on this as a source of income to maintain the Trust's balances. 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 2022/23 risk assessment is contained in the Trustee's report on page 14.
- 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 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.

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	Nick Falcone 07776 672546	Shortlands, 1 st floor

LIST OF APPENDICES:

Appendix A – WSCT Annual Trustee's Report and draft Statement of
Accounts 2022/23

Appendix B – Draft Audit Findings Report 2022/23

Appendix C – WSCT Letter of Representation 2022/23

Wormwood Scrubs Charitable Trust
Trustee's Report and Financial Statements
for the year ended 31 March 2023

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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 Wormwood Scrubs (the Scrubs) as ‘... *a cherished public open space and important ecological asset*’ 2022/23 saw some significant developments for the Trust:

- Delivering a financial surplus of £426,826 as it continues to benefit from increased rental income, albeit not all of which is expected to recur in future years.
- Continuing to provide the site for temporary buildings for the Kensington Aldridge Academy school in the aftermath of the Grenfell Tower fire.
- The Trust committee approving an alternative ecological mitigation (AEM) Masterplan, to enhance biodiversity on-site.
- Acquiring a ‘Green Flag’ accreditation.
- Maintaining grounds and maintenance management of the Scrubs in preservation of the Trust’s charitable objective.
- Continuing to work closely with the Friends of Wormwood Scrubs through the two Friends who are co-opted members of the governing committee.
- Hiring a Trust Manager to support the implementation of strategic direction as dictated by the Trust’s management committee. The day-to-day responsibilities of this role include over-seeing daily grounds maintenance, co-ordinating capital projects, managing sporting and cultural events on the Scrubs and reporting to the Trust’s management committee on quarterly performance.

An Oasis of Green Space in West London

The 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 hectares (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.

The Scrubs retains a multitude of ecological features. Among those features are areas designated as ‘Sites of Importance for Nature Conservation’ and ‘Local Nature Reserves,’ including Braybrook Woods, Martin Bell’s Wood and the Central Woodland Copse.

Habitats include woodland (plantation), scrub, grassland, and meadow. 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 (the Council) is the sole corporate trustee for the Trust.

The Trust has a number of related party transactions with the Council. These include the routine grounds maintenance contract, a contribution from the Trust towards the Linford Christie stadium and the provision of managerial, financial and legal services by the Council. This results in total expenditure of £437,177 in 2022/23 by the Trust to the Council.

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

The Committee is charged with managing all the affairs of the Trust, giving strategic direction, 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. The Committee members for 2022/23 were: Councillors Alex Sanderson (Chair), Bora Kwon and Dominic Stanton. There were also two non-voting co-opted members, Miriam Shea, and Sir Stephen Waley Cohen, both of whom 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. For 2022/23, the de facto chief executive of the Trust was Sharon Lea, the Council's Chief Executive. Steve Hollingworth, Assistant Director (Leisure, Sports & Culture), was the officer responsible for the day to day running of the Trust. Simon Ingyon has now taken over this role as of September 2023. with support from the Trust Manager – Osama El-Amin. The Council's Director of Finance, Sukvinder Kalsi, was the Trust's chief finance officer.

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 to better to carry out their duties as effective members.

As part of the trustee induction process, once elected, voting members are required to sign a council code of conduct as part of their declaration of acceptance. Non-voting co-opted members are required to send written acknowledgement of their acceptance of the committee terms of reference, along with attending their first meeting and accepting their nomination among the board.

Objectives and Activities

The Scrubs is the subject of a charitable trust created by the Wormwood Scrubs Act 1879, amended by a scheme of the charity commission in 2002. The Council 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 charitable objective.

The Trust seeks to encourage sporting and recreational use of the 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 the 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 6 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. A new specific 5-year contract for the Scrubs, with an option of a further five years, was awarded to Idverde UK beginning in February 2022 following a further procurement exercise run by the council. In maintaining this contract, the Trust has ensured the continuation

of a site-management regime which facilitates the achievement of the Trust's charitable objective.

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

During the financial year 2022/23, The Trust was successful in accessing external funds to undertake capital work schemes aimed at: 1. Improving pedestrian access. 2. Constructing a new playground.

The Old Oak and Park Royal Development corporation donated £110,000 to construct new semi-permeable footpaths at 3 locations across the Scrubs, which are indicated with red dots on figure 1, below:

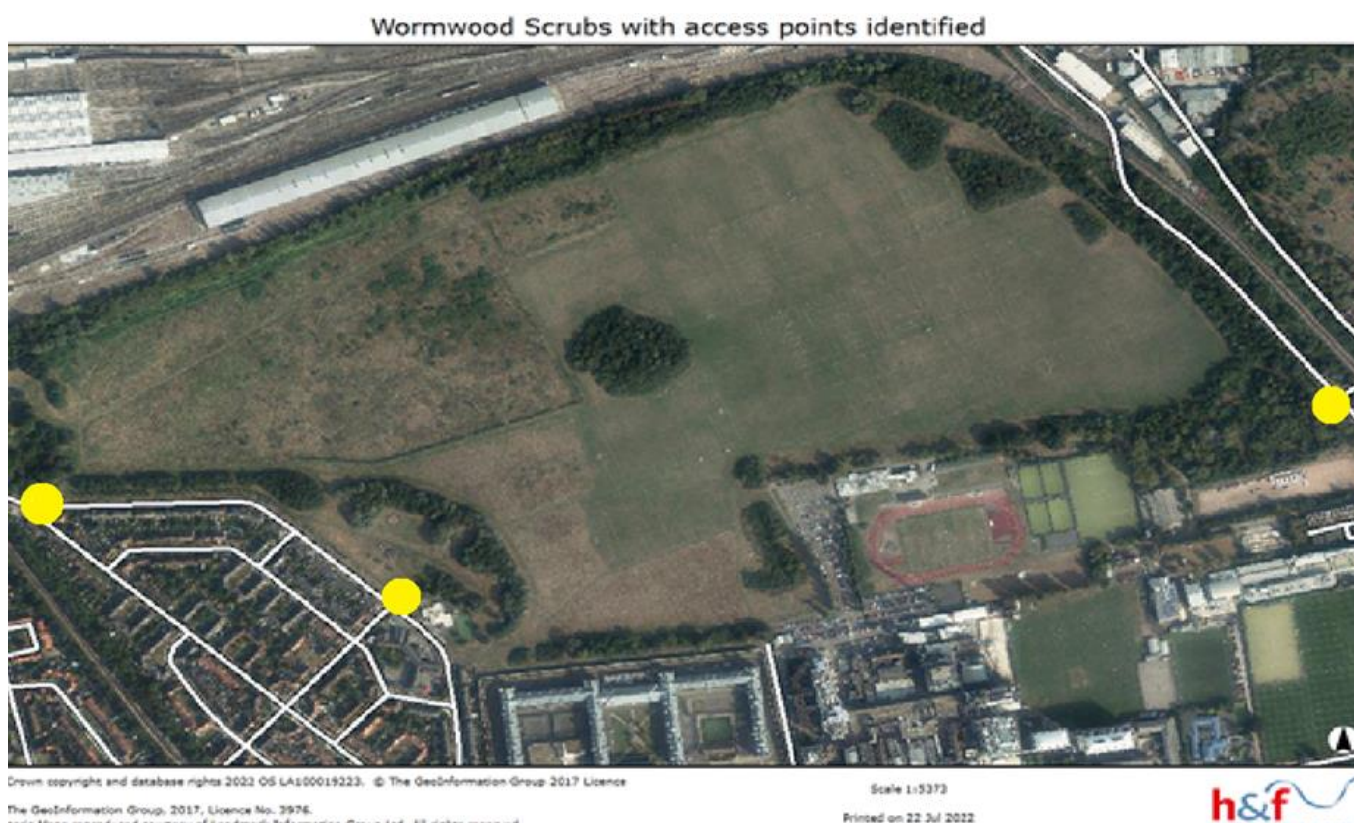


Figure 1.

Since the majority of the land sits on London clay, the soil above this clay retains a weak degree of solubility and a high degree of surface runoff. This had resulted in poorly established entrances that became marshy in the winter and excessively uneven in the summer. Once the

OPDC pledged their funding, Trust officers began a competitive procurement process, culminating in the selection of council framework contractor – FM Conway (FMC).

FMC successfully implemented the specified design. £105K was spent on these access improvements, with a further £5K spent on tree and hedge planting parallel to the 3 locations identified above.

The Trust was also successful in procuring an additional playground facility in the western region of the site. This facility was constructed through a funding partnership with the High-Speed Rail 2 (HS2) Community Investment Fund, with the Trust also contributing. The total cost of the project was - **£78,317**. HS2 awarded - **£69,173**. The Trust contributed - **£9,144**.

Working with the Friends of Wormwood Scrubs and the wider community

The Trust continues to work closely with the Friends of Wormwood Scrubs and two of its members are co-opted onto the Committee as non-voting members. Regular contact has been maintained with the Friends of Wormwood Scrubs 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 and Trust Manager worked with the Friends of Wormwood Scrubs, along with members of the wider community to develop proposals for the £3.9m biodiversity improvement project and in the identification of general management issues on a day-to-day basis. Further consultation on the alternative ecological mitigation (AEM) Masterplan took place in the summer of 2022/23, with a final set of proposals approved by committee in March 2023.

Those consultation exercises also drove greater effort to protecting areas used by ground nesting birds during the bird nesting season, along with ensuring that information on general site-management, plans to manage woodland, scrubland, and sports pitches are properly disseminated.

High Speed 2 (HS2)

HS2 Bill – Environmental Improvement Works

The agreement between HS2 and the Council dated 20 October 2016 secured £3.9m for alternative ecological mitigation (AEM) Master plan 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. Design proposals were developed over Autumn 2020 and Spring 2021 and were presented to a committee subgroup in March 2021. The London Development Trust proceeded to consult with the wider community on those proposals, with further feedback incorporated into design concepts. This work has culminated in the Trust committee's approval of a final version of the AEM Masterplan in March 2023.

HS2 Bill – Stamford Brook Sewer Realignment

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

A variation to HS2's consented access route across the Scrubs was granted Planning consent in January 2021. This will limit ecological damage by providing a shorter and less ecologically sensitive route. A legal agreement is in place to protect and reinstate the ecological habitats in this process.

Works to re-route the sewer and utilities equipment has started and reinstatement of the Stamford brook sewer site were planned to be completed by February 2023. Work has continued through to 2023/24 and will be reported within the annual report for the next financial year.

HS2 Bill – Compulsory Purchase orders

HS2 has served preliminary notices of compulsory purchase for three areas of Wormwood Scrubs open space. These comprise:

- an area of 14.04 square metres, adjacent to Old Oak Common Lane (OOCL) to accommodate the realignment of OOCL and footpath. Once the work has been completed this would form part of the highway under the responsibility of the London Borough of Ealing.
- The UTX site, to allow HS2 to grant easements to the utility companies; and
- An area of subsoil under the UTX site.

The Trust are seeking compensation for these CPO's and confirmation that the UTX site will be returned to the Trust once HS2's work has been completed.

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 the Scrubs but excluding areas south of the Linford Christie stadium) on 1 April 2015.

OPDC Adopted Local Plan

The Local 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 and continue to liaise with the OPDC on future access routes to and from the HS2 Old Oak Common station.

The adopted Local Plan can be viewed here: <https://tinyurl.com/zyt8cvca>

Habitat and Ecology

Biodiversity surveys completed in 2016 and 2017 and the CMP (Conservation Management Plan) formed the basis of recommendations for the AEM (Alternative Ecological Mitigation) proposals presented by LUC (Land Use Consultants) Ltd in March 2021. 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 and 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 fire in June 2017 it was apparent that the school could not operate from that site. 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 Academy pays the Trust a suitable market rent which is greater than the income it would normally receive by renting out the area for short term uses, such as lorry parking for trade shows at Olympia.

It is anticipated that the Academy will remain on the Scrubs for several years and planning permission and rental arrangements are being reviewed on an annual basis. Planning permission is due to expire on 31st July 2025.

Achievements and Performance

Sport

Currently, the Linford Christie Outdoor Sports Centre (LCOSC) and the 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.

A number of other sports activities take place on the Scrubs including:

- Tackle Africa Football Tournament
- London Junior Baseball League
- British Athletic League meetings
- Parkrun a free weekly 5Kmrn/walk
- Cross-country school and club events
- Extensive school usage including district sports day.

Events

Several 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. The recruitment of Trust Manager in the financial year enables the Trust to develop an events policy and decision-making mechanism to facilitate development in this area.

Green Flag award

In 2022/23, the Trust was successful in acquiring a 'green flag' accreditation. This scheme recognises and rewards well managed parks and green spaces, setting the benchmark standard for the management of recreational outdoor spaces internationally. Eligibility criteria for the award is defined through 8 categories: 1. Providing a welcoming place. 2. Ensuring a healthy, safe and secure location. 3. Ensuring the location is clean and well maintained. 4. Delivering effective environmental management. 5. Conserving landscape, heritage and biodiversity. 6. Encouraging community involvement. 7. Communicating and marketing the space. 8. The implementation of a management plan.

Periodic inspections of the site by green flag judges provide a monitoring framework for the continued performance of the space. The Trust is pleased to have its commitment to sporting and recreational outcomes recognised through this award.

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 laying bark chippings to stabilise some of the wettest mown pathways through the Scrubs, as well as the tasks undertaken on a routine and reactive basis scheduled below as part of the ground's maintenance contract. Furthermore, the new grounds maintenance contract had been in place for 1 year since commencement in February 2022. Performance of the contract has been steady, with monthly meetings held to maintain standards and manage improvements.

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 Scrubs is an extremely popular site attracting a diverse range of users from dog walkers to model aircraft flyers; from ornithologists to those wanting a quiet walk. Since the pandemic the Scrubs has maintained a higher number of visitors, which has increased the pressure on grounds maintenance.

Community Safety

The Scrubs continued to be patrolled by the Borough's uniformed Law Enforcement Team, which was established in April 2021, after restructuring and relaunching the former parks police team. No major crimes were reported, and most incidents involved anti-social behaviour, to which the team were able to respond with dispersal orders and fixed penalty notices.

Licensing for professional dog walkers has helped regulate anti-social activity. However, consultation on further regulation is planned through the introduction of a Public Space Protection Order on responsible dog ownership, due to be implemented and enforced in 2023/24.

Financial Review

The Trust is reporting a surplus of £426,826 in 2022/23. This is £206,069 more than budget due to reduced costs and additional income.

The main reason for the surplus is the continued income received from the Kensington Aldridge Academy (KAA) for the operation of the school, which was £339,786 in 2022/23. KAA are now expected to remain on site for a few more years, with planning permission for the site secured until 2025.

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

Summary of Financial Position	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15
	£	£	£	£	£	£	£	£	£
Total Incoming Resources	1,256,862	1,170,121	1,002,080	1,195,896	1,082,949	1,072,295	698,745	678,572	717,972
Total Resources Expended	(830,036)	(1,077,529)	-953,096	-1,048,691	-856,005	-774,332	-736,084	-737,772	-724,506
Net outgoing (-)/Incoming resources	426,826	92,592	48,984	147,205	226,944	297,963	-37,339	-59,199	-6,534
Total funds brought forward	6,030,969	5,938,378	5,889,393	5,742,188	5,217,280	5,217,280	5,254,619	5,313,818	5,320,353
Total funds carried forward	6,457,795	6,030,970	5,938,379	5,889,393	5,444,224	5,515,243	5,217,280	5,254,619	5,313,819
General unrestricted income funds	1,457,794	1,030,969	938,377	889,392	742,188	515,243	217,279	254,618	313,817

The main income sources were the short-term KAA occupation; pay & display parking income (from four machines) and cashless parking income from the Wormwood Scrubs car park; and licence income for the Hospital's use of the other car park. Additional income was also achieved from filming, the Park Lodge, utilities licensing and some external grant funding.

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 since 2020/21 budgeting process to make an additional contribution of £30,000 to the stadium's repairs. The 2022/23 contribution totalled £64,775, including a proportion of the repair costs and associated governance costs.

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

Within total funds brought forward, the Trust has fixed asset funds 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 £1,457,794 as of 31 March 2023 (see the Statement of Accounts note 12), an increase of £426,826 during 2022/23.

Plans for future periods

In approving the budget for 2023/24, the Committee took account of the implementation of essential traffic management system, employment of the Trust manager, commitments agreed over the preceding year and allowed for health and safety related works. The latest 2023-24 forecast predicts a £291,395 surplus. Kensington Aldridge Academy (KAA) licence income is the main reason for the Trust's increase in unrestricted funds since 2017/18. The extension of the KAA licence to July 2024 and expected further extensions will continue the significant favourable impact on 2023/24 and 2024/25 accounts. Contribution to increased surpluses is anticipated from reduced grounds maintenance costs resulting from February 2022 contract renewal. This cost reduction is welcomed as it should partially offset the future loss of the KAA income.

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. The Trust Manager has been appointed and begun his role in August 2022 with commitment to producing and implementing an agreed development plan.

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 and beginning to solicit funds from: corporate organisations trusts, and foundations and institutional bodies. 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 2024 (now planned for 2025) and put on performances over the summer for a 4-week period. The capacity for each show would be approximately 4,000 people.

Grounds Maintenance (GM) is the Trust's main expenditure. The new contract commenced on 1 February 2022 with a reduced price (fixed for 5 years) to deliver a new specification following an open market procurement process.

- The procurement secured a separate contract for Wormwood Scrubs.
- The specification ensures 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. This will be managed through the regular management reports to the 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 general unrestricted income funds of £1,457,794 represent an amount exceeding 175% of the Trust's gross annual expenditure in 2022/23. 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, with the dedicated support of the Trust manager, 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. At present, the Trust does not have a target level of reserves, but this is currently being agreed upon. Whatever this level is agreed at, it is 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 2022/23 has now returned to pre-pandemic levels following Covid restrictions. Added to this reducing pressure is the receipt of £173,572 of grant income which has been utilised to fund expenditure on access and playground improvements. 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 as well as securing additional grant income.

The Trust's cash balances are managed by the Council. The Council's Treasury Management Strategy governing the investment policy adopted, was adopted by the Council in February 2023. The Committee report can be found on the Council's website at the following location:

[Treasury Management Strategy Statement 2023/24](#)

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 2022/23

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	Income levels are still below pre covid, but are continuing to recover.	Medium	Medium	Potential loss of income.	Usage fluctuates. 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 requires investigation into the drainage system, as it is underperforming.	High	Low	Significant expenditure.	If investigations indicate that work is required, the current sinking fund could be used to fund the works.
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.
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	Fraud and financial irregularities	May cast doubt over the Trust's ability to continue as a going concern	High	Low	Cost could be significant	Accounts are independently audited annually.

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

The charity 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 during the year to undertake the audit of accounts in this year. The Independent auditor's report to the Trustee of Wormwood Scrubs Charitable Trust follows on page 16.

For and on Behalf of Wormwood Scrubs Charitable Trust Signed

Name: Simon Ingyon

Date: 12 December 2023

Wormwood Scrubs Charitable Trust

Independent Auditor's Report to the Trustee

Opinion

We have audited the financial statements of Wormwood Scrubs Charitable Trust (the 'Charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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 2023 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 group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustee's assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

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

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

Other information

The Trustee is responsible for the other information. 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

Responsibilities of Trustee

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of staff to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

MHA
Statutory Auditor
London, United Kingdom

Date:

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

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

Reference and Administrative details

Charity Name and Number	Wormwood Scrubs Charitable Trust, Registration No. 1033705
Charity Correspondent	Sukvinder Kalsi Director for Finance Wormwood Scrubs Charitable Trust Hammersmith Town Hall King Street W6 9JU
Trustee	The Council of the London Borough of Hammersmith & Fulham
Email Address	sukvinder.kalsi@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 6th Floor, 2 London Wall Place London EC2Y 5AU

STATEMENT OF ACCOUNTS

Wormwood Scrubs Charitable Trust

Statement of Financial Activities (incorporating an income and expenditure account) for Year ended 31 March 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022/23	2022/23	2022/23	2021/22
	£	£	£	£
Income and Expenditure				
Notes				
Income and endowments from:				
Income from Charitable activities:				
Pay and Display Parking Meters	301,509	-	301,509	312,739
Hammersmith Hospital Car Park Licence	391,983	-	391,983	362,467
2 Other trading activities	368,945	-	368,945	392,455
3 Income from Investments	22,253	-	22,253	1,644
4,12 Income from donations and grants	-	246,401	246,401	100,817
Total Income and endowments	1,084,690	246,401	1,331,091	1,170,121
Expenditure on:				
5, 8 Charitable activities:				
6 Contribution to Linford Christie Stadium	(64,775)	-	(64,775)	(170,210)
7 Non Routine Maintenance of Wormwood Scrubs	(171,631)	(173,572)	(345,204)	(66,709)
7 Routine Grounds Maintenance of Wormwood Scrubs	(362,371)	-	(362,371)	(739,794)
16 Staff costs and employee benefits	(37,794)	-	(37,794)	-
Surveys and studies	(21,293)	-	(21,293)	-
12 Charitable expenditure	-	(72,829)	(72,829)	(100,817)
Total Expenditure	(657,864)	(246,401)	(904,265)	(1,077,529)
Net income/(expenditure)	426,826	-	426,826	92,592
Reconciliation of Funds				
Total funds brought forward	6,030,969	-	6,030,969	5,938,377
Total funds carried forward	6,457,795	-	6,457,795	6,030,969

All activities other than those disclosed in Notes 4 and 12 are unrestricted.

Wormwood Scrubs Charitable Trust

Balance Sheet as at 31 March 2023

		2022/23	2021/22
		£	£
Notes	Fixed Assets		
9	Tangible Assets	5,000,001	5,000,001
	Total Fixed Assets	5,000,001	5,000,001
	Add: Current Assets		
	Cash in Bank	1,219,039	929,464
10	Debtors	272,108	175,035
	Total Current Assets	1,491,147	1,104,500
	Less: Liabilities		
11	Creditors: Amounts falling due within one year	(33,353)	(73,531)
	Total Liabilities	(33,353)	(73,531)
	Total Net Assets and Liabilities	6,457,795	6,030,970
		£	£
12	The funds of the charity:		
	Unrestricted Reserves:		
	Unrestricted income funds	(1,457,794)	(1,030,969)
	Revaluation reserve	(5,000,001)	(5,000,001)
	Total Charity Funds	(6,457,795)	(6,030,970)

Approved by the trustee on **12 December 2023** and signed on their behalf by:

Simon Ingyon
Assistant Director – Parks & Leisure

Wormwood Scrubs Charitable Trust

Statement of Cash Flows for Year ended 31 March 2023

Notes

2022/23	2021/22
£	£

Cash flows from operating activities:

13	Net cash flow from operating activities	267,322	243,463
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Cash flows from investing activities:

Dividends, interest and rents from investments 22,253 1,644

Net cash provided by investing activities	22,253	1,644
--	---------------	--------------

Change in cash and cash equivalents in the reporting period	289,574	92,592
--	----------------	---------------

Cash and cash equivalents at the beginning of the reporting period 929,464 684,357

Cash and cash equivalents at the end of the reporting period	1,219,039	929,464
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Wormwood Scrubs Charitable Trust

Analysis of Net Debt for Year ended 31 March 2023

At 1 April 2022	Cashflows	At 31 March 2023
£	£	£

Cash at bank and in hand 929,464 289,575 1,219,039

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 Charities SORP (FRS 102) - 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 (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 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 not any material uncertainties 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. Figures in the accounts are rounded to the nearest pound (£).

(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.

Whilst the Trust undertakes improvement works on the various elements of infrastructure assets on the Wormwood Scrubs, it is deemed that the Council has the ultimate risks and rewards of ownership of the relevant assets. As such, the cost of those improvements is not capitalised and is expensed in the year it is incurred.

(iv) Income Recognition and Incoming Resources

All income is recognised once the Trust 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 acts independently to attract funding. Whilst the funding is received under the name of the corporate Trustee (London Borough of Hammersmith and Fulham), the income is wholly in control of the Trust, and is therefore recognised as income within the Financial Statements.

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 Trust 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 Trust 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 8.

(vii) Financial Instruments

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

Financial instrument	Measurement on initial recognition
Cash	Cash held
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 Trust
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 Trust

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.

Other judgements

There is inevitably a degree of estimation uncertainty relating to accounting estimates and judgements.

The Trust has estimated that application of the governance costs is proportional to level of expenditure on 3 charitable activities.

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 2022/23.

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.

(2) Income from Other Trading Activities

	2022/23	2021/22
	£	£
Filming income	11,099	5,335
Other Fees and Charges	2,158	-
Other rental income*	355,688	387,120
	368,945	392,455

*Other rental income predominantly relates to the Kensington Aldridge Academy (KAA) lease. KAA pays the Trust a suitable market rent for use of an old gravelled military training area in the Scrubs. Total lease income recognised in the 2022/23 accounts is £339,786 (£327,096 in 2021/22). Future minimum receipts associated with the lease due within one year are £85,782 (£82,641 in 2021/22).

Other rental income also includes rental income 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 £13,523 (£16,126 in 2021/22) and this has been recorded as Deferred Income on the Trust's Balance sheet. Event Hire income and rent earned from the park lodge are also included within other rental income.

(3) Income from investments

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 average rate earned on deposits during the financial year, which increased from 0.0587% in 2021/22 to 1.9753% in 2022/23.

(4) Income from donations and grants

The restricted income from donations and grants relates to 3 separate grants as set out in the table below.

	2022/23	2021/22
	£	£
Income from grants		
GLA Growth Funding for Access Improvements	104,691	-
HS2 funding for the Braybrook Street playground improvements received via the Council	68,881	-
HS2 Funding Agreement for Ecological Mitigation for Wormwood Scrubs	72,829	100,817
	246,401	100,817

(5) 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 Trustee's Annual Report. Support Costs are wholly and exclusively represented by "Governance Costs" which are set out in Note 8.

(6) 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 Environment Department.

In 2022/23 a contribution of £63,000 (£164,820 in 2021/22) was made to the Linford Christie Stadium. The amount was significantly higher in 2021/22 as a result of an asbestos clearance contribution made. A proportion of governance costs is also included in this figure.

(7) 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 2022 for a period of 10 years, with a break clause after 5 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 Environment Department of the Council. The continuation of these services are periodically approved by Cabinet Members. The current Contract started on 1st February 2022.

Routine Grounds Maintenance is undertaken in accordance with a series of schedules that form part of the contract. The fixed element of the contract has significantly reduced from £679,842 in 2021/22 to £326,121 in 2022/23 as a result of 2022/23 being the first full year of the revised new contract. This figure includes an agreed client fee to cover staff costs of the Council's Parks team. Some additional tree works carried out for a value of £26,321 are also included in this figure as well as a proportion of governance costs.

Non-routine Grounds Maintenance is typically identified and commissioned on behalf of the Trust by the contractor. The costs in 2022/23 (£345,204) were significantly higher than in 2021/22 (£66,709). This is because there were some bespoke works carried out during 2022-23 relating to access improvements, the installation of a new traffic management system as well as play equipment for the Braybrook Street Play Area.

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

(8) Governance costs

The Governance costs associated with the Trust 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 Trust consist of the following:

	2022/23 £	2021/22 £
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.	(4,204)	(4,511)
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.	(6,058)	(16,466)
Audit Fees (in accordance with statutory independent audit requirements).	(10,900)	(9,950)
	(21,162)	(30,927)

Allocation of the Governance costs:

Activity	2022/23 £	2021/22 £
Contribution to Linford Christie Stadium	(1,775)	(5,390)
Non Routine Maintenance of Wormwood Scrubs	(9,459)	(2,112)
Routine Grounds Maintenance of Wormwood Scrubs	(9,929)	(23,425)
	(21,162)	(30,927)

(9) 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).

(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.

	2022/23 £	2021/22 £
Trade debtors	208,148	103,737
Prepayments and accrued income	63,960	71,299
Total	272,108	175,035

(11) 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.

	2022/23	2021/22
	£	£
Accruals and deferred income	(33,353)	(73,531)
Of which: Deferred income		
	2022/23	2021/22
	£	£
Brought forward balance	(16,126)	(16,767)
Released in the year	2,603	641
Year end balance	(13,523)	(16,126)

Deferred income comprises of rental income received in previous years to be recognised over several accounting periods.

(12) Fund Structure

The Trust's Funds comprise:

2022/23

Fund name	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
General Unrestricted Reserves	1,030,968	1,084,689	(657,864)	1,457,794
Fixed Asset Revaluation Reserves	5,000,001	-	-	5,000,001
Restricted Funds - HS2 Funding Agreement for Ecological Mitigation	-	72,829	(72,829)	-
Restricted Funds - HS2 Funding for Braybrook Street playground improvements	-	68,881	(68,881)	-
Restricted Funds - GLA Funding for Access Improvements	-	104,691	(104,691)	-
Total funds	6,030,969	1,331,091	(904,265)	6,457,795

2021/22

Fund name	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
General Unrestricted Reserves	938,376	1,069,304	(976,712)	1,030,968
Fixed Asset Revaluation Reserves	5,000,001	-	-	5,000,001
Restricted Funds - HS2 Funding Agreement for Ecological Mitigation	-	100,817	(100,817)	-
Restricted Funds - HS2 Funding for Braybrook Street playground improvements	-	-	-	-
Restricted Funds - GLA Funding for Access Improvements	-	-	-	-
Total funds	5,938,377	1,170,121	(1,077,529)	6,030,969

Unrestricted funds are solely used for the specific purpose of the Trust. Income and Expenditure which meets this criteria is credited/charged to this fund, together with a fair allocation of management and support costs, as recharged by LBHF. The 3 grants set out in Note 4 and their associated expenditure are deemed restricted as shown in the SOFA. However, the impact on reserves is immaterial 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.

(13) Net Cash Flow from operating Activities

	2022/23	2021/22
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement</i>	426,826	92,592
<i>Adjustments for:</i>		
<i>Dividends, interest and rents from investments</i>	(22,253)	(1,644)
<i>(Increase) in debtors</i>	(97,073)	125,242
<i>(Decrease) in creditors and deferred income</i>	(40,178)	27,273
<i>Net cash provided by (used in) operating activities</i>	267,322	243,463

Cash funds are held by the Council on behalf of the Trust.

(14) Related Party Transactions

The Council of London Borough of Hammersmith and Fulham (LBHF) is the trustee of the Trust. 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 Trust's ability to meet its objectives.

	2022/23	2021/22
	£	£
<u>a) London Borough of Hammersmith and Fulham as transacting party</u>		
- <i>LBHF as contractor to the Trust</i>		
Environment Department for the provision of Routine Grounds Maintenance of Wormwood Scrubs (Ref Note 7)	(326,121)	(716,368)
- <i>LBHF as recipient of contribution</i>		
Contribution to Linford Christie Stadium (Ref Note 6)	(63,000)	(164,820)
- <i>LBHF as provider of administrative and management support to the Trust</i>		
Environment Department for management & financial administration services of Wormwood Scrubs	(41,998)	(4,511)
Legal Services for the provision of legal advice required in the management of Wormwood Scrubs	(6,058)	(16,466)
	(437,177)	(902,165)
<i>Amounts due to or from related parties:</i>	-	-

(15) 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.

(16) Staff Costs

The Trust's staff costs and employee benefits for 2022/23 are set out below:

	2022/23	2021/22
	£	£
Wages and salaries	(33,838)	-
Social security costs	(3,956)	-
Employer's contribution to defined contribution pension schemes	-	-
Operating costs of defined benefit pension schemes (excluding pension finance costs related to defined benefit pension schemes)	-	-
Other forms of employee benefits	-	-
	(37,794)	-

The average head count (number of staff employed) for the Trust was 1 in 2022/23 (0 in 2021/22). There were no employees who received employee benefits of more than £60,000. The Trust manager is employed and paid by the London Borough of Hammersmith and Fulham.

(17) 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:

	2022/23	2021/22
	£	£
Fees payable to the External Auditor with regard to external audit services carried out by the appointed auditor for the year	(10,900)	(9,950)
	(10,900)	(9,950)

Audit Findings Report

Wormwood Scrubs Charitable Trust

Audit for the year ended 31 March 2023

Presented to the Trust Committee on 12 December 2023

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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 2023.

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 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 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.

Finally, we would like to express our thanks to all the Charity's officers and staff who assisted us in carrying out our work – particularly Nick Falcone and Carmen Lomotey.

We are looking forward to attending your meeting on 12th December 2023 to present this Report, review the accounts, and agree the Letter of Representation.

MHA

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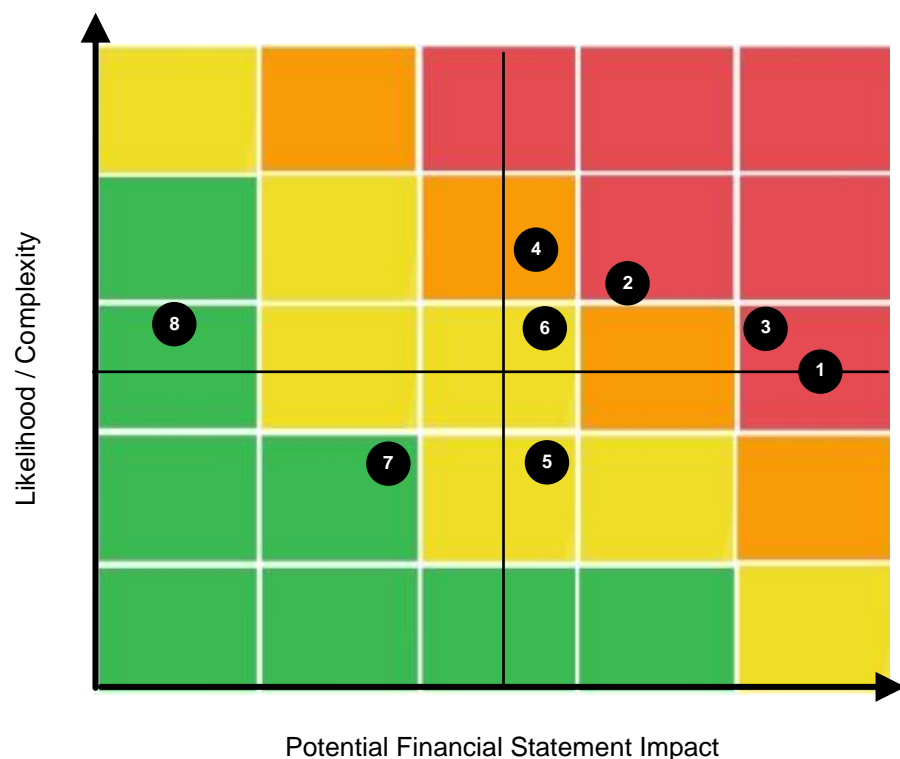
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2 – Matters arising from the audit

2.1 Audit Approach

Detailed below are the key audit risks that we identified at the planning stage of the audit and communicated in our Audit Planning Memorandum. We considered the combination of the likelihood of a misstatement occurring and the magnitude of the potential misstatement should that misstatement occur, and with the audit now substantially complete, we note that our assessment has not changed.



Key Audit Risks	
1	Fraud risk in Revenue Recognition
2	Management Override
3	Related Party Transactions
4	Donated services
5	Income recognition – Rental income
6	Authorisation, categorisation and allocation of expenditure (payroll and non-payroll costs)
7	Going concern
8	Financial reporting

■ Significant risks

2 – Matters arising from the audit

2.2 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	Fraud risk in revenue recognition International Auditing Standard 240 requires us to presume that fraud in revenue recognition is a "significant audit risk", unless this presumption is specifically re-butted.	We will consider the risk of fraud in all income areas including where required an assessment against the three aspects for income recognition for each material income stream: <ul style="list-style-type: none"> • Completeness (has all income been included in the accounts) • Recognition (this considers three criteria of; "probable" (e.g. more likely than not), "entitlement" and "measurement") • Fund accounting (are there restrictions on use and are these correctly recorded?) 	Audit work performed as planned – no exceptions.
2	Management override In accordance with ISA 240 (UK) management override is presumed to be a significant risk. The ability to override controls puts management in a unique position to perpetrate or conceal the effects of fraud. This may take a number of forms such as falsifying accounting entries in order to conceal misappropriation of assets or other manipulation of accounting entries intended to result in the production of financial statements which give a misleading view of the entity's financial position or performance. We are required to design and perform audit procedures to respond to the risk of management's override of controls.	We will: <ul style="list-style-type: none"> • Document our understanding and evaluate the financial reporting process and the controls over journal entries and other adjustments made in the preparation of the financial statements, and test the appropriateness of a sample of such entries and adjustments. • Review accounting estimates for biases that could result in material misstatement due to fraud. • Obtain an understanding of the business rationale of significant transactions that we become aware of that are outside the normal course of business or that otherwise appear to be unusual given our understanding of the Charity and its environment. 	Audit work performed as planned – no exceptions.

2 – Matters arising from the audit

3	<p>Related party transactions</p> <p>In order to comply with ISAs, we are required to consider the risk of fraud through related party transactions and our audit planning and detailed work will address the fraud risks arising from related party transactions. This is in recognition of the fact that many significant corporate frauds utilised related party transactions to some degree.</p> <p>This is also a key area of regulatory concern for the Charity Commission and is listed as an area on which charity auditors should report under their Charities Act statutory duty to identify matters of material significance.</p>	<p>We will make enquiries as to the identity of related parties in respect of the Charity and management's systems of identifying and recording related party transactions, including reviewing any related party declarations prepared and signed by Key Management Personnel. This means that the Charity should have a comprehensive list of all related parties and details of all transactions with them.</p> <p>We will also look to identify any significant transactions outside the course of business – we are not expecting this to be an issue for the Charity, but will need to undertake specific procedures if these are in fact identified.</p>	<p>Audit work performed as planned – no exceptions.</p>
4	<p>Donated services</p> <p>During the year, Groundwork UK has made an award for funding to Hammersmith & Fulham Council for improvements to be made to the Braybrook Street Play Area, which we understand is owned by WSCT.</p> <p>There is a risk that these donated services have not been correctly accounted for in WSCT's financial statements.</p>	<ul style="list-style-type: none"> • We will confirm the justification for inclusion of donated services within the financial statements, in line with the Charity SORP guidance. • We will scrutinise appropriate documents to ensure that the amounts disclosed in the financial statements is not materially misstated. • Assess that there are appropriate disclosures in the financial statements in relation to the donated services. 	<p>Audit work performed as planned – exceptions noted below.</p> <p>We have raised a material classification misstatement in section 3 to reclassify restricted funds that had been incorrectly recognised as unrestricted funds in line with the terms of the agreement.</p> <p>Disclosure adjustments have also been made to the accounting policy to reflect that whilst the grants received were not awarded in the name of the Trust, the Trust is in controls of those funds, and is therefore able to recognise the income within its financial statements.</p>

2 – Matters arising from the audit

5	<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. We note that the Kensington Aldridge Academy licence agreement is still in place during the 2022/23 year.</p>	<p>We will:</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. 	<p>Audit work performed as planned – no exceptions noted other than the unadjusted misstatement raised in Section 3 in relation to the misstatement of the accrued rental income, due to the rental payment period straddling the year end.</p>
6	<p>Authorisation, categorisation and allocation of expenditure (payroll and 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> <p>We understand, that during the year, the Council has employed a staff member who works exclusively for WSCT. There is a risk that the cost of this staff member is not appropriately disclosed in the financial statements.</p>	<p>We will:</p> <ul style="list-style-type: none"> • Review the systems and controls around authorisation, monitoring and allocation of expenditure • 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, noting that allocations of support costs are expected to be done on a consistent basis with the previous year • Review the allocation of the new staff member's costs • Ensure all contingent liabilities or provisions for future works/repairs are recognised as necessary or disclosed as appropriate with specific reference to any HS2 activity. 	<p>Audit work performed as planned – no exceptions noted other than the disclosure adjustment raised in Section 3 in order to include in the accounting policy reference as to why improvements to the play area and other infrastructure assets on the Scrubs are not capitalised.</p>

2 – Matters arising from the audit

7	<p>Going concern</p> <p>Going concern is defined as being able to continue in 'operational existence' for at least 12 months from the date of signing the financial statements. As per the ISA 570, there is a requirement for auditors to document robust challenge of management's assessment of going concern, including the obtaining of evidence regarding, and concluding on, whether a material uncertainty relating to going concern exists.</p> <p>ISA 570 also requires our Auditor's Report to provide a positive conclusion on the appropriateness of the going concern basis and whether material uncertainties exist. There is also a "stand back" requirement for auditors to undertake at the end of our audit work, hence this may result in further queries related to going concern near to audit completion.</p>	<p>As part of our audit work, we will need to obtain and review evidence of how the Board have satisfied themselves that the Charity will remain in operation for 12 months from the date of approving of the financial statements. Such evidence would include business plans, budgets and cashflow forecasts up to at least that date. Management will need to prepare such supporting evidence and also make it available to the Trust Committee and the Board to consider.</p> <p>We shall also consider the Charity's reserves policy and disclosures included in the Trustees' Annual Report.</p>	<p>Audit work performed as planned – no exceptions.</p>
8	<p>Financial reporting</p> <p>There is a risk that Trustees' Report and financial statements are not fully compliant with the Charities SORP or are materially misstated through errors in their compilation.</p>	<p>We will review the financial statements to ensure that they properly reflect the underlying financial records and include the disclosures required. As part of our audit, we will:</p> <ul style="list-style-type: none"> • Check a sample of accounts to ensure there is a full audit trail to the financial statements; • Review the financial statements against legal, regulatory and the SORP 2019 requirements and sector best practice; • Review the assessment by the Trustees of the risk that the financial statements may be materially misstated as a result of fraud; • Ensure that the Trustees' Annual Report is materially consistent with the financial statements and our understanding of the Charity; 	<p>Audit work performed as planned – no exceptions.</p>

2 – Matters arising from the audit

	<ul style="list-style-type: none"> • Review the Charity's 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 charity's governance; • Review the Trustees' Report for consistency with the financial statements and to ensure it complies with applicable regulatory and SORP 2019 requirements. • Review the Trustees assessment of the Going Concern assumptions • Critically review and evaluate the assumptions used in forecasts and budgets • Consider the disclosure relating to going concern in the Trustees' report and accounting policies • Consider the explicit statements relating to going concern now required in our Auditor's Report. 	
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2.3 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 2023 for the Charity, following:

- Receipt of approved Trustee's Report and Financial Statements signed by the Trust Committee; and
- Receipt of a signed letter of representation (provided under a separate cover).

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

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

2.4 Letter of representation

We 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". We have not included any non-standard representations.

3 – Misstatements

In accordance with International Standards on Auditing, and to assist Trustees fulfill their governance responsibilities, we are required to report any material adjusting and non-adjusting misstatements arising from our work. We are also required to report any non-adjusting audit misstatements and why they are not adjusted for, other than those that are “clearly trivial”.

3.1 Adjusting misstatements

	SOFA		BALANCE SHEET	
	DEBIT £'S	CREDIT £'S	DEBIT £'S	CREDIT £'S
Surplus per draft statutory accounts		426,826		
Income from donations and grants - unrestricted	173,572			
Income from donations and grants – restricted		173,572		
Non-routine maintenance of Wormwood Scrubs – unrestricted		173,572		
Non-routine maintenance of Wormwood Scrubs - restricted	173,572			
<i>Being material reclassification of donation and grant income and related expenditure from unrestricted to restricted in line with the nature of the funding agreement for the Groundworks UK and Old Oak and Park Royal Development Corporation funding.</i>				
Net Impact (Adjusted)	-	-	-	-
Surplus per statutory accounts		426,826		

3.2 Disclosure misstatements

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

- *Note 1 (iii) - Fixed Assets, revaluation and depreciation:* Update to the accounting policy to include reference as to why the costs of the improvements for infrastructure assets on the Wormwood Scrubs are not capitalised.
- *Note 1 (iv) - Income Recognition and Incoming Resources:* Update to the accounting policy to reflect that, whilst funding received is in the name of the corporate Trustee (London Borough of Hammersmith and Fulham), the Trust is in control of the funding received and is therefore entitled to recognise the income in the financial statements.

In addition to the above, there were other minor disclosure adjustments that were suggested to update or clarify existing wordings in the financial statements of the Trust (including the Trustee's Report).

3 – Misstatements

3.3 Non-adjusting misstatements

The following items have not been adjusted for in the financial statements as they are immaterial.

	SOFA		BALANCE SHEET	
	DEBIT £'S	CREDIT £'S	DEBIT £'S	CREDIT £'S
Accrued income Hammersmith Hospital Car Park License <i>Being adjustment to recognise income relating to the year but not invoiced or paid until after the year, the result of the Trust's year-end and the 'rental year' per the agreement being non-coterminous (similar immaterial differences in previous years)</i>		7,203	7,203	
Net Impact (Unadjusted)		7,203	7,203	

4 – Audit findings

4.1 Significant deficiencies in internal control

We are pleased to report that we have not identified any significant deficiencies in internal control throughout our testing which we consider needed to report in our Audit Findings.

4.2 Advisory points

We have raised below matters which we consider as advisory points and to be considered for best practise.

	Risk and recommendation	Management Response
1	<p>Reserves Policy</p> <p>During the audit, we noted the reserves policy does not state the target level of reserves to be held by the Trust. We would recommend that the reserves policy is reviewed to state the target level of reserves identified by the trustees as appropriate given their plans for the future activities of the charity.</p>	<p>The Trust’s target level of reserves is currently being considered to align with its strategic objectives and future plans. An updated reserves policy (including a target level) will be presented to the next Committee meeting in March 2024.</p>

5 - Fees

5.1 Fees

For the purposes of transparency, we have provided below our fees charged to Wormwood Scrubs Charitable Trust over the course of the last 12 months:

Our initial fee quote was provided in our Audit Planning Memorandum dated September 2023 which was based on audit deliverables and draft accounts being supplied in accordance with the agreed timetable.

Fee for the audit of the financial statements of Wormwood Scrubs Charitable Trust for the year ended 31 March 2023 (PY: £9,950):	£10,900
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We are happy to report that the audit has been conducted as planned and therefore our initial fee quote remains unchanged.

Appendix A: Other findings, independence and responsibilities

A1 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.

A2 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.

A3 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), provisions, asset valuations and certain aspects of income recognition.

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.

A4 Independence

Auditing Standards require us to communicate at least once a year regarding all relationships between MHA 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.

A5 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

Appendix A: Other findings, independence and responsibilities

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.

A6 Responsibilities

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

Appendix B: Sector developments

AI Responsibilities

The [UK government has recently published a white paper](#) on Artificial Intelligence (AI) regulation, which outlines the government's approach to regulating AI in the charity sector. The paper states that sector-specific regulators will be responsible for implementing the government's AI framework, which will be underpinned by "a set of principles that will drive consistency across regulators while also providing them with the flexibility needed". At a Charity Forum event in September 2023, sector consultant Zoe Amar said that the Charity Commission and Fundraising Regulator will be responsible for issuing guidance on the technology and regulating it. The aim of the regulations is to support innovation whilst providing guidance to help identify the associated risks of AI. The government's approach is based on five principles that the regulators should consider to enable the safe and innovative use of AI in the industries they monitor. These principles include transparency, security, robustness, safety, accountability, and fairness. This new approach is a significant step forward in regulating AI systems and outputs that have an impact in the sector.

Charities Act 2022: changes due to be introduced in Spring 2023

1. Selling, leasing or otherwise disposing of charity land

Charities must comply with certain legal requirements before they dispose of charity land. Disposal can include selling, transferring or leasing charity land. The Act will simplify some of these legal requirements. The changes will include:

- widening the category of designated advisers who can provide charities with advice on certain disposals
- confirming that a trustee, officer or employee can provide advice on a disposal if they meet the relevant requirements
- giving trustees discretion to decide how to advertise a proposed disposal of charity land

- removing the requirement for charities to get Commission authority to grant a residential lease to a charity employee for a short periodic or fixed term tenancy
- clarifying the legal requirements that apply when a charity is selling, leasing or otherwise disposing of land to another charity
- updating the statements and certificates that must be included in disposal or mortgage documents for charity land.

2. Using permanent endowment

Put simply, permanent endowment is property that a charity must keep rather than spend. The Act will introduce new statutory powers to enable:

- charities to spend the capital, in certain circumstances, from a 'smaller value' permanent endowment fund of £25,000 or less without Commission authority
- certain charities to borrow up to 25% of the value of their permanent endowment fund without Commission authority.

Do note however, if a charities constitution prohibits these new statutory powers, Charity Commission authority will still be required.

Also, a new statutory power will enable charities that have opted into a total return approach to investment, to use the permanent endowment to make social investments with a negative or uncertain financial return, provided any losses are offset by gains from other investments within the endowment.

3. Charity names

The Commission can currently direct a charity to change its name if it is too similar that of another charity or if the name is offensive or misleading. The Act now goes further and will enable the Commission to:

Appendix B: Sector developments

- direct a charity to stop using a working name if it is too similar to another charity's name or is offensive or misleading. A working name is any name used to identify a charity and under which the activities of the charity are carried out. For example, 'Comic Relief' is the working name of the charity 'Charity Projects'
- delay registration of a charity with an unsuitable name or delay entry of a new unsuitable name onto the Register of Charities
- use its powers in relation to exempt charities in consultation with the principal regulator.

4. Other provisions

The definition of a connected person will be updated to remove outdated language. This may require charities to review the terminology used in their conflicts of interest policy.

Charities and the use of social media

After a formal [consultation](#) which ran from January to March 2023, the Charity Commission released in Autumn 2023 their '[Charities and social media](#)' guidance.

The guidance highlights the importance of Social media and, if used effectively, can be a very powerful tool for charities, helping them raise awareness of its activities, raise funds and engage with beneficiaries. However, it also introduces risks, with the posting of content potentially harming a charity's reputation; content can also be difficult to remove once it has been posted.

The guidance makes clear that if a charity uses social media, it is responsible for:

- agreeing and putting in place a social media policy so that it has internal controls that are appropriate and proportionate for the charity's needs and which are clear to everyone at the charity using social media;
- ensuring its social media policy is regularly reviewed to check it is working effectively and fits the charity's needs;
- ensuring the charity's social media use helps it achieve its purpose and in a way that is in its best interests;
- complying with relevant laws;
- ensuring any campaigning or political activity that it performs on social media complies with the rules on political activity and campaigning (noting the relevant [CC9 guidance](#));
- ensuring its processes help it keep people safe online including any extra considerations when dealing with vulnerable users.

The primary focus of the guidance arguably surrounds that of a social media policy; details are given on how important it is to have clear guidelines for staff using social media on behalf of the charity, how to engage with the public on social media, and how having a policy will allow users to direct their use of social media in a way that benefits the Charity. However, determining the purpose of, and setting any new policy can often be a difficult task, and so the Commission have included in the guidance a [checklist for developing a social media policy](#). Furthermore, CharityComms, the membership organisation for charity communications professionals, have produced a [social media policy template](#) to assist charities looking to implement such a policy.

The guidance also highlights associated topics such as managing the potential risks of social media use, how to engage on emotive topics, campaigning or political activity on social media, and fundraising on social media. For example, when a charity uses social media to fundraise, they should consider the relevant legal rules (set out in the [Code of Fundraising](#)

Appendix B: Sector developments

[Practice](#)) and how any potential criticism of a campaign might be amplified through social media. Charities should also be aware of the VAT risks of fundraising on social media under the reverse charge regulations.

In acknowledgment that some charity trustees may not use social media regularly, the guidance also signposts the Commission's [online resources and events to help improve social media literacy](#). Trustees should try and be aware of the risks from using social media and how their legal duties apply in relation to such risks. So, when it comes to posting content online, trustees should be aware of their duty to act responsibly and in line with the best interests of their charity. This means that the reputation of a charity will not be threatened by the use of social media and instead can help the charity meet its objectives in a positive way.

Code of Fundraising Practice: consultation

"The Code of Fundraising Practice is the bedrock of charitable fundraising so it's vital it is accessible, up-to-date, and, crucially, provides clarity to charities, third-party fundraisers, and the general public" (Gerald Oppenheim, the Fundraising Regulator's chief executive, [reported](#) in Civil Society).

As part of ensuring the Code remains up-to-date, the Regulator is conducting a code review, which includes a public [consultation](#) running to 01 December 2023.

The consultation seeks feedback on the key themes of the Code, the Regulator's plans to expand the Code, and the Regulator's plans to amend specific rules included within the existing Code.

To give users of the Code a better understanding of how the revised Code could be presented, the consultation also seeks comments on proposed changes to the numerous sections of the Code, grouped under its three

overarching standards: all fundraising, working with others, and specific fundraising methods.

An example of one of the specific changes being proposed is that relating to the rule which requires fundraisers to be polite to people at all times. Reflecting on fundraisers who face abuse or intimidation during their work, the new Code may require fundraisers to behave 'professionally' at all times whilst allowing them to show assertiveness when engaging with the public.

A new draft of The Code of Fundraising Practice is expected in the first half of 2024, and is expected to go live in early 2025 following a final eight-week public engagement exercise.

Staff wellbeing in the Not for Profit sector

Charities are being urged to pay attention to the wellbeing of their staff, following the issuing of a report which details a reduction in the number of days of annual leave taken by those working in the sector.

Access PeopleHR, a cloud-based HR platform, recently released their [Annual Leave Report 2023: The state of annual leave in the UK by industry](#). The Report details that the number of annual leave days taken by charity workers has dropped by 4% in the last two years, from an average of 43.2 to 41.5 per year. This is despite that the average holiday entitlement having grown by 11%, from 37.2 days to 41.4 days.

Laura Millar, head of HR at Charity Finance Group (CFG), has [cited](#) possible reasons for the reduction, including:

- The ongoing impact of the pandemic and the cost-of-living crisis has increased demand for services whilst also reducing income available to many charities, requiring charities to 'do more with less'

Appendix B: Sector developments

- Difficulties recruiting staff and volunteers putting additional pressure of charity staff
- Annual leave no longer being the go-to way of taking time off, as a result of more flexible ways of working such as remote and hybrid working

With the importance of wellbeing more prominent than ever before, it is important that charities take steps to encourage their staff to book time off without having to justify it; charities should understand the reasons why staff are hesitant to take annual leave and take measures to ensure this does not become an ongoing issue.

The financial wellbeing of staff working in the not for profit sector is also of growing significance, and in some extreme cases is resulting in staff going on strike. St Mungo's staff went on strike earlier in 2023, but more recently staff at the Royal Society of Arts (RSA) have gone on strike after disputes regarding pay. An RSA union representative [reported](#) that exploitation of workers is 'all too common', part of a wider struggle of low pay, overwork and temporary insecure contracts in the sector. Striking staff at RSA are demanding a flat pay rise of £2,800 for all staff members; RSA have pledged to continue discussions in line with its fiduciary responsibilities and with staff wellbeing front and centre.

Other developments

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

<https://www.mha.co.uk/industries/not-for-profit>

Other sector publications and guidance can be found at:

<https://www.mha.co.uk/insights>

We encourage our clients to review our performance as auditors on an annual basis. To assist this, we have prepared guidance on how to do this review which can be found at:

[How-to-assess-the-performance-of-your-auditor](#)

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

<https://www.mha.co.uk/subscribe>

[TO BE PRINTED ON HEADED PAPER]

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

Date: **[Should be the date that the Trustees physically sign the financial statements]**

To Whom it may concern

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 2023. 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 2023 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 November 2023 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.

We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters, including minutes of all, trustees', members' and management meetings;
- Additional information that you have requested from us for the purpose of your audit; and
- Unrestricted access to persons within the charity from whom you determined it necessary to obtain audit evidence.

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 dated September 2023 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, suspected or alleged instances of fraud or irregularities affecting the charity 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 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 also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. 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. We are not aware of any material uncertainties or doubts about the ability of the charity to continue as a 'going concern' for the foreseeable future.

7. Law and regulations

We are not aware of any events which involve possible non-compliance with statute, regulations, contracts, agreements or the 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) (second edition – October 2019), 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 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.

Yours faithfully

.....

.....

Signed on behalf of the trustees

Date of approval of accounts by Trust Committee:

Agenda Item 5

MANAGERS REPORT	
12th December 2023	
Report to Wormwood Scrubs Charitable Trust Committee	
Report Author: Osama El-Amin, Trust Manager	Contact Details: Osama.el-amin@lbhf.gov.uk

Executive Summary and Decisions Sought

The Committee is asked to:

1. Note correspondence sent to HS2 seeking agreement on the future of the UTX site - Osama El-Amin.
2. Note an update on progress towards planning submission and implementation of the AEM Masterplan - Victoria Abel.
3. Take note on fencing off Lesters Embankment and ensuring contractor access for future work - Victoria Abel.
4. Approve access for HS2 to conduct 'Soil Resistivity Testing' in 2024. - Victoria Abel
5. Approve an amendment to the dog walking licensing system to ensure compliance with the ecological sensitivities of the Wormwood Scrubs Meadow – Osama El-Amin.
6. Receive an update on the performance of the grounds and maintenance contractor – Simon Ingyon.
7. Note an indicative timeline towards implementing a capital works programme at Linford Christie Athletics Stadium - Osama El-Amin.
8. Traffic management system progress update – Osama El-Amin.
9. Community Safety update – Osama El-Amin.
10. Note the current Trust financial position – Carmen Lomotey.

1. HS2 – Future of the UTX site

In 2021, HS2 placed a compulsory purchase order on the land known as the 'UTX site' under the HS2 Act 2017. This parcel of land is located in the north-western corner of the Scrubs and illustrated in purple on the graphic below.

Since acquisition, the Trust has engaged external legal support to understand the options around the future of land ownership and the terms of a potential compensation claim. This committee maintains the position of re-acquiring this land at nil premium under agreement with HS2, in lieu of a compensation claim.

Several approaches via legal representation since 2021 to HS2 have yet to provide any clarity on the future of the site.

Trust Manager, under instruction from the committee chair has begun the process of engaging the LBHF council leadership team to establish an agreement on the future of the UTX site with HS2.

BBVS (HS2 contractor) have requested the creation of an exclusion zone adjacent to the UTX site, shown in green below. This zone is required as a safety precaution to facilitate the diversion of BT services within the UTX site. The exclusion zone would be 30m x 5m as shown on the plan below. BBVS would like to erect CLD green mesh fencing around the green perimeter shown in the plan below.



To create the exclusion zone, BBVS would need to remove some vegetation to allow the fence to be installed. Once clarity is gained on the future of the UTX site, and the Trust is able to grant a license for this work, the license will stipulate the requirement for an ecologist to oversee any vegetation clearance.

No vehicles would access the Scrubs to construct this fencing. The fencing would be brought in through the UTX site and removed the same way. The exclusion zone is required from mid-January to early March for approximately 6 weeks.

Since the land shown in green is not vested by HS2 and therefore access to this space is contingent on Trust licensing, this committee is asked to note that unless HS2 are willing to enter into an agreement on the future of the UTX site, a license will not be issued to grant the temporary exclusion zone.

Committee to note.

2. AEM Masterplan planning and procurement timeline update.

Pending communication from external consultants, the Masterplan implementation timeline will be circulated to members prior to the 12.12.2023 and presented at the meeting.

Committee to note.

3. Lesters Embankment

Quotes are being obtained to procure infill panels for the chain-link fence along Lesters Embankment. Approximately 7 metres of re-panelling is required along the southern boundary, and 11 metres at the eastern end of the embankment, which is currently open but difficult to access due to the steep gradient of the slope. We need to ensure access is still available for maintenance along identified routes, including for machinery that may be needed for work on the embankment. This fencing work is likely to take place in January 2024, pending cost assessment once quotes are obtained.

Committee to note.

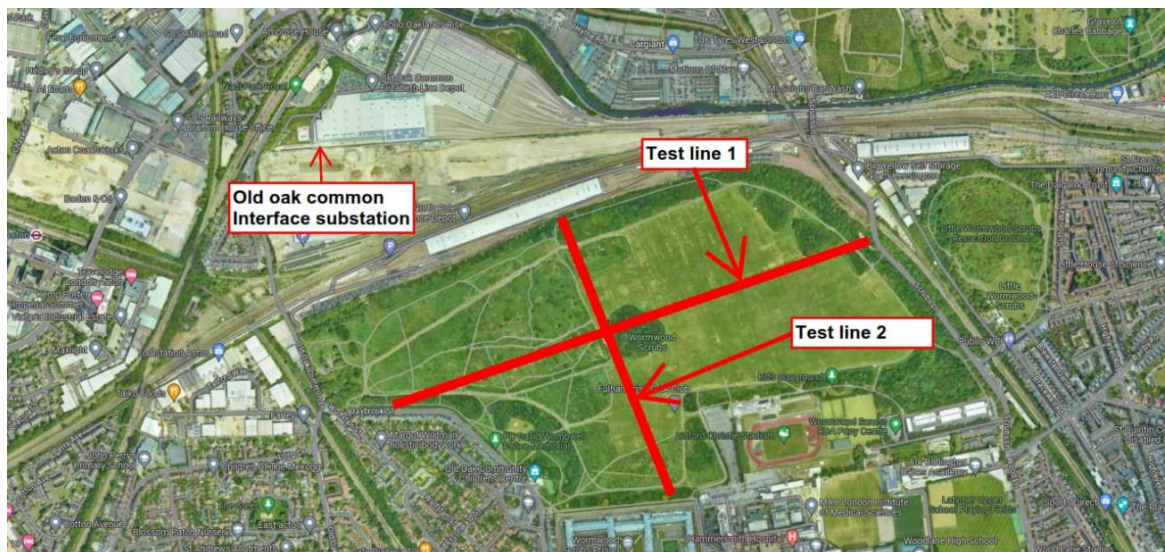
4. HS2 - Soil Resistivity Testing Request

Resistivity testing is the process of measuring the degree to which soil resists or conducts electric current. BBVS (HS2 contractor) have requested access to the Scrubs to carry out some simple resistivity tests of the local soil, to inform the design

of their 'earthing strategy'. These tests will support the construction of the electrical sub-station at the Old Oak Common HS2 site.

These tests would take approximately 1 day to complete. It will consist of a small team walking across the scrubs and inserting 2 probes into the soil and measuring resistivity on a handheld meter. This will be done at 14 points across the 2 proposed test lines shown below. The thin, sharp probes will be inserted 5-10cm into the ground and will not cause any soil deterioration or lasting impact on the surface. If approved BBVS plan to do this work in March when the ground is less saturated.

This committee is asked to approve access by BBVS to conduct these tests under local agreement.



Committee to approve.

5. Wormwood Scrubs Meadow - Local Nature Reserve (LNR) Designation

The LNR has progressed to a stage where consultation can start. However, there is a need to ensure the correct policy concerning dog walking in the LNR area is in place and that it is consistent with the PSPO to ensure dogs are kept on leads; either during bird best season, or year-round.

The current PSPO on responsible dog walking is due to be reviewed in 2026, by which time the 'Wormwood Scrubs Meadow' LNR, along with additional LNR locations can be included as partially prohibited for dog walking.

In order to encourage compliant, low-impact dog walking in this ecologically sensitive area, this committee is asked to approve a motion to amend the current professional dog walking licensing system by contacting licensed dog walkers to supply them a map of designated dog walking routes throughout the year, and to ensure any newly recruited licensees are supplied the same information.

To compliment the above, signage can be installed along the relevant meadow walking route(s). If approved, once this system re-design is implemented, behaviour can be monitored and evidence, before updating the committee and beginning the formal consultation process to implement the LNR.

Committee to approve.

6. Performance of the grounds and maintenance contractor

Idverde UK entered into a contract with the Trust in February 2022. This non-inflationary contract and based on a 5-year term, with an option to extend for a further 5 years. In June 2023, this committee approved a 3.51% inflationary uplift to the cost of delivering grounds and maintenance work across the estate. This increase was requested on the basis of an unforeseen sustained level of inflation, affecting the contractor's ability to fulfil the contract specification. Since issuing the uplift, the contractor has maintained a moderate – satisfactory level of output.

Officers are monitoring the contract method statements, matched against the list of daily/weekly/monthly maintenance activities, with a view to ensuring any discrepancies are logged, monitored, and raised with the contractor. This committee should note that this level of performance, on LOT 3 (Wormwood Scrubs) far exceeds that of LOT 1 (Parks, Highways and Cemeteries) and LOT 2 (Housing).

The contractor maintains that levels of inflation, along with difficulties in recruiting and retaining staff continue to pose a significant challenge to maintaining service standards.

Officers continue to give operational support to idverde UK, with little to no improvement on depleted service standards, across LOT's 1 and 2.

Given the economies of scale offered by this contract, a lack of improvement on KPI's across the borough, poses a risk to the remaining 3-year term at Wormwood Scrubs.

This committee is asked to note that officers will continue to monitor this relationship and act where necessary to issue default notices against non-adherence to agreed KPI's.

Committee to note.

7. Linford Christie Capital Works – Indicative Timeline

Since the start of the calendar year, this committee has approved 3 capital works programmes at the Linford Christie stadium. The chart included in appendix 1 illustrates an indicative timeline of these works from commencing on-site, until target completion.

Committee to note.

8. Traffic management system update

This installation was commissioned to replace the disabled system and budgeted at £63,131. After tendering these works, selecting a successful contractor, and issuing the award, the rising bollard system was installed. After installation, officers in the LBHF Parks Team failed to clarify which power source the new system would be able to leverage. The old system tapped into the Woodman's Mew's power network. As the new system includes upgraded feeder sockets, the old power network was deemed as incompatible. Said parks officers have been working with the LBHF Highways team to construct a new feeding pillar, to activate this installation. After constructing the feeding pillar on advice from UK Power Networks, electrification was expected. On 2nd review from UKPN, the pillar is in the wrong location and needs to be re-positioned. Officers are requesting UKPN waive the cost of conducting this additional work and await an indicative timeframe for re-positioning the pillar, installing a meter and operating the system.

The total cost of this work so far is - £91,959.59. Both the Trust Manager and Advisor to the Trust have reviewed this process and resolve to commission Highways colleagues to conduct any such works requiring requisite knowledge of engineering systems in the future.

Committee to note.



11. Community Safety update

Wormwood Scrubs updates

Date	27 November 2023
Classification	Information
Title of report	Service update
Report of	Law Enforcement Team

Decision /Decision maker **No**

Report author(s) **Alfie Kerrigan/ Ahmad Rafique**

Law Enforcement Team Officers for your area –

Ahmad Rafique, Senior Law Enforcement Officer

Alfie Kerrigan, Senior Law Enforcement Officer

Magdalena Niedzwiedz, Law Enforcement Officer, College Park & Old Oak ward

Raul Islas, Law Enforcement Officer, College Park & Old Oak ward

Summary:

This report outlines the role and works undertaken by the Law Enforcement Officers in Wormwood Scrubs.

The Law Enforcement Team (LET) was launched in April 2021 following the amalgamation of various teams, including the Neighbourhood Wardens, Parks Police, Street Scene Enforcement and Highways Enforcement. The LET comprises 72 uniformed officers, and the service operates 24/7, 362 days a year.

The LET's main objectives are:

- To support the Council's vision to be the best Council and deliver continuous improvement for our residents.
- To be the cleanest and safest borough.
- To work in partnership with council services, residents, partners and external agencies to develop a coordinated approach to solving issues and increasing resident satisfaction.
- To support the Police and other partners to protect residents from anti-social behaviour and crime.
- Tackle persistent issues, particularly in known hotspots in the borough.

Details of our work in and around WWS – 05th October – 27th November 2023

Hi-Visibility patrols:

From **5th October to 27th November**, Officers have reported 240 various interactions over this period.

LET Officers have engaged with residents, visitors, dog walkers, hospital workers, event organisers, public gym users, stakeholders and facility users.

Issue	No	Comments
-------	----	----------

Weapon sweeps conducted	13	No weapons found
ASB patrols	12	General ASB patrols
Dog Issue/ PSPO awareness	23	Ongoing PSPO education, feedback from walkers regards provisions for dog walkers if now being asked to hold a licence via sportsbooking@lbhf.gov.uk
Engagements	77	With joggers, users, Hospital workers, drivers, gym users, users of Linford Christie Stadium.
Dogs PSPO Enforcement	01	FPNs issued for breach of Dogs PSPO
Fly tip/ waste	01	Waste reported and removed in the form of a fly-tip.
High Visibility Patrols	77	Across WWS, LCS gym, All cops, Nature area.
Illegal encampment	01	A campervan parked on grass verge along the road leading to the Pony Centre. No enforcement action taken as they moved on.
Abandoned Vehicle	01	Motorcycle removed and reported.
locking duties	34	Yellow gate off Scrubs Lane and checking height barrier Artillery Lane.
TOTAL	240	

Public reassurance and safeguarding work:

- Undertaking regular patrols to deter crime and fear of crime.
- Inspect the litter bins, conduct knife sweeps, report waste for clearance and report damage to litter bins and other park furniture.
- Ongoing engagements with dog owners and professional walkers

WWS is patrolled both by the North officers and the Night Teams – these taskings we will continue for the foreseeable future.

Professional Dog Walkers

- Continued patrols and engagements with all dog users on WWS
- Educating and engaging with the Professional Dog Walkers on the Dogs Public Space Protection Order (PSPO)
- Enforcing the Public Spaces Protection Order - Responsible Dog Ownership.

Illegal Encampment

- One campervan parked on grass verge on the road leading to the Pony Centre. No enforcement action required as they left the location.

Dogs in Children's play area:

- Any Dogs found in the children's play area are now enforceable by means of a Fixed Penalty Notice to the owner/ dog walker as this is a no dogs' zone.

Poisoned Meat:

- Reports of poisoned meat being left on WWS. Hi-Visibility patrols being carried out and Safer Neighborhood Police Team made aware.

Engagement with Residents/ WWS users:

- Many engagements with dog walkers using the scrubs safely and securely, feedback still on walkers with excess of 4 and not properly watching the animals in their care.
- Feedback on professional licence managed by Sports Bookings is that what provisions are being put in place in exchange for licence funds e.g., water tap.
- Location mentioned for use concerns of damage to ground, only shaded area in summer for dog walkers and users, additional crime and ASB to the area, disruption to the eco system.

Safeguarding the Council Assets:

- Vehicles being parked on the grass.
- Reporting of any damage to the infrastructure at WWS
- Checking on any unauthorised usage of WWS (sports events, personal training, unauthorised campers/ gazebos, illegal street trading (ice cream vendors, hot dog sellers, etc.).
- Regular patrols are being undertaken, ensuring no unauthorised campers are sighted at WWS.

Park Locking:

- LET officers lock the WWS main gates daily.
- Reporting on any defects to gates, metal bollards, fences, trees, grass, path, car parking areas, etc
- Additional patrols while works are undertaken with the access changes off Scrubs Lane

How to contact the LET:

We are aware that residents and resident groups will want to know their ward officers, and we are committed to ensuring that this happens. It is important that our ward officers know as much about their ward as possible and that residents are essential to assisting us with this knowledge.

If you would like to meet with the Seniors or the ward Officers on-site to undertake a site visit around WWS, please email oldoakcollegepark_northwards@lbhf.gov.uk or the team seniors at Ahmad.Rafique@lbhf.gov.uk / Alfie.Kerrigan@lbhf.gov.uk.

To contact the LET, via telephone please call 020 8753 1100 (option 3 then option 1) and via LET.HF@lbhf.gov.uk. When you contact us, your enquiry is logged and allocated to a ward officer. Ward officer will contact you with updates and arrange to meet or speak with you etc. Old Oak & College Park ward has now a dedicated email address which is oldoakcollegepark_northwards@lbhf.gov.uk

The team website be accessed here - <https://www.lbhf.gov.uk/crime/law-enforcement-team>

Committee to note.

12. Trust Financial Position –

The Q3 financial forecast for Wormwood Scrubs Charitable Trust (“the Trust”) for 2023/24 is summarised in the table below and detailed in Annexe 1. Financial transactions for the financial year to date (April to November) are set out in Annexe 2.

Activity	Outturn 2017/18	Outturn 2018/19	Outturn 2019/20	Outturn 2020/21	Outturn 2021/22	Outturn 2022/23	Budget 2023/24	Forecast 2023/24 (Q3)	Variance 2023/24 (Q3)	Comparison to 2022/23 Outturn		Comments	Last Reported (Q2)	Movement
						£	£	£	£	Budget	Forecast		£	£
Pay and Display Meters & Cashless Parking	(259,674)	(351,834)	(324,945)	(212,757)	(312,739)	(301,509)	(324,945)	(349,538)	(24,593)	-8%	-16%	Pay & Display and cashless parking income budget remains the same as 2022/23 (equal to 2019/20 outturn). This is higher than the 2022/23 outturn (£301,509), but the introduction of weekend parking charges is expected to grow income this year. Favourable movement this quarter due to better than forecast income performance in June to October (£24,593 favourable movement).	(336,875)	(12,663)
Hammersmith Hospital Car Park Licence	(324,619)	(337,229)	(346,995)	(353,547)	(362,467)	(391,983)	(433,286)	(433,286)	0	-11%	-11%	Budget and forecast is £108,051.13 per quarter for Q1-3 (in line with signed agreement) plus Q4 forecast of £109,131.64	(433,286)	(0)
Other income from activities for generating funds	(488,002)	(371,078)	(322,073)	(331,286)	(394,099)	(389,797)	(369,966)	(400,319)	(30,353)	5%	-3%	Forecast is income from Kensington Aldridge Academy (£352,481); Pony Centre (£13,500); UKPN rent (£3,446); Eld prayers (£800); Filming income (£6,000); and investment (bank interest) income (£24,092). Favourable movement due to KAA Licence renewal.	(390,966)	(9,353)
Grant Income		0	0	0	0	(173,572)	0	0	0				0	0
Total Income and endowments	(1,072,295)	(1,060,141)	(994,013)	(897,590)	(1,069,304)	(1,256,862)	(1,128,196)	(1,183,142)	(54,946)	10%	6%		(1,161,126)	(22,016)
Grounds Maintenance	706,909	719,895	738,368	769,767	739,981	411,757	443,008	456,803	13,795	8%	11%	Forecasted spend is Planned Grounds Maintenance cost (£337,586.54); Non Routine maintenance (£50,135); Depot wall (£30,000); Fencing for children's area (£20,000); Other fencing (£4,000); plus share of governance costs (£15,071.29)	461,792	(4,989)
Contribution to Linford Christie Stadium (LCS)	32,330	32,356	84,205	63,174	170,253	64,258	66,178	65,149	(1,029)	3%	1%	Forecast is fixed annual contribution of £63,000 plus £2,149.48 share of governance costs.	65,861	(712)
Other Expenditure	35,093	80,945	24,235	15,209	66,679	310,969	219,544	538,879	319,335	-29%	73%	Forecast is Linford Christie match funding (£250,000); Kensington Dragons (£100,000); Thames Valley Harriers (£40,000); Emergency vehicle access (£50,000); Ecology & Artist (£11,000); dog exercise area (£20,000); bicycle racks (£15,000); Vehicle access barriers (£30,000); plus governance costs (£17,779.23). Adverse movement this quarter due to approval of match funding for LCS (+£250,000), GPS mapping software (+£5,100) and governance costs shift (£5,700)	278,079	260,800
Trust Manager - Strategic Governance Review Implementation	0	0	0	0	0	43,052	70,000	66,000	(4,000)	100%	100%	Costs associated with Wormwood Trust Charitable Trust Manager	64,000	2,000
Total Expenditure	774,332	833,195	846,808	848,151	976,912	830,636	798,731	1,126,832	328,101	-4%	36%		969,732	257,190
Net (income)/expenditure	(257,364)	(226,344)	(147,296)	(49,439)	(92,392)	(426,825)	(329,465)	(56,311)	273,154	23%	87%		(291,395)	235,884

The budget for 2023/24 was agreed with an anticipated net income outturn of £329,465. The current forecast at Quarter 3 (Q3) is a net income outturn of £56,311; an adverse movement from Q2 of net £235,084 compared to budget.

Forecast movement (£235,084): Both income and expenditure movements have occurred compared to Q2. These are a further increase (-£12,663) to parking income due to actual September and October being better than forecast. Increased income (-£9,353) from the Kensington Aldridge Academy (KAA) licence renewal. Addition of the Linford Christie Stadium (LCS) investment (+£250,000). Also purchase of GPS mapping software (+£5,100) and increased strategic review costs (+£2,000).

Income Forecast 2023/24 (Q3)

The 2023/24 income forecast is £1,183,142. This is £54,946 more than budgeted (£1,256,862). £21,000 due to the significant increase in interest on Trust funds; £9,353 KAA licence income; and £24,593 better than forecasted car park performance.

Forecasted pay & display and cashless parking income (P&D) is £349,538. This is higher than both the £301,509 2022/23 P&D outturn and 2023/24 budget as there will be a full year impact of recently introduced weekend parking.

Difference								
Wormwood Scrubs: Monthly Collections by Meter								
P&D Income - 2023/24 compared to 2022/23								
LBHF Machine Number	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
Parkeon Machines (404, 405, 406) Card	5,086.40	-3,482.60	-2,760.45	-2,305.05	-920.15	857.45	1,161.05	-2,363.35
RingGo Location - 17739 Off Street	10,473.35	10,942.25	12,549.25	10,055.30	6,323.10	7,439.20	3,892.15	61,674.60
Totals (Wormwood Scrubs)	15,559.75	7,459.65	9,788.80	7,750.25	5,402.95	8,296.65	5,053.20	59,311.25
Income	12,966.46	6,216.38	8,157.33	6,458.54	4,502.46	6,913.87	4,211.00	49,426.05
VAT	2,593.29	1,243.28	1,631.47	1,291.71	900.49	1,382.78	842.20	9,885.22
	62%	27%	35%	29%	19%	27%	14%	30%

The above table demonstrates how parking income for the period April to October 2023/24 was £49,426.05 more than the equivalent 2022/23 period.

Hammersmith Hospital Car Park income is forecasted at £433,285, as budgeted. This is £51,872 and £41,403 more than the 2022/23 budget and outturn, respectively due to marked increase in Retail Price Index (RPI). This Q3 Hospital Car park forecast is based on 3 quarters at the agreed rate (£108,051.13) and an expected 1% uplift for Quarter 4 (£109,131.64 - January to March 2024).

Other income is forecasted at £400,319, which includes: £352,481 annual rental income payable by KAA for the temporary site; £13,500 Pony Centre income; £6,800 Filming and events income from ad hoc filming assignments and events; £3,446 annual rental income payable by UKPN for occupation of the Scrubs land for the electric vehicle charging points (the agreement continues for the next four years); and £24,092 estimated investment income from the bank balance and lodge.

Expenditure Forecast 2023/2024 (Q3)

The 2023/24 expenditure forecast is £1,126,832 (£1,091,832 direct costs + £35,000 governance costs), which is £328,101 more than budgeted (£798,731).

Governance Cost – These are variable and comprise of Audit, Legal and Finance support to the Trust. In 2021/22 and 2022/23 governance costs totalled £31,127 and £15,406.22, respectively. The Q3 governance costs forecast is £35,000, as budgeted. Apportioned by value cost category, the governance cost allocations are forecasted as follows:

2023/24 Q3 Forecast (at November 2023)	Budgeted Direct	Forecasted Direct	Governance costs	Total
	£	£	£	£
Grounds Maintenance (contract)	337,596	337,597	11,518	349,115
Contribution to Linford Chrsitie Stadium	63,000	63,000	2,149	65,149
Non Routine Maintenance	84,135	104,135	3,553	107,688
Other exepnditure	201,000	521,100	17,779	538,879
Strategic Governance Review implementation	70,000	66,000	-	66,000
Total	755,731	1,091,832	35,000	1,126,832

Grounds Maintenance (GM) forecast: £441,732 – Includes both planned routine maintenance (forecast: 337,597) and non-routine maintenance (forecast: £104,135). 40% of the governance costs (£15,071.29) are allocated to GM.

Non-routine maintenance: (£104,135) – Includes the low-level fencing for the new children's playground (£20,000) alongside the budget items: unallocated maintenance and fencing (£54,135); and deport wall works (£30,000).

Contribution to Linford Christie Stadium forecast: £65,861 – Governance costs, totalling £2,149.48 have been apportioned to this fixed cost of £63,000.

Other expenditure forecast: £538,879 (including 51% of the governance costs) – Includes:

- *Budgeted items (£201,000):* Funding for Kensington Dragons (£100,000 - £40% of the £250,000 agreed funding); grant funding for Thames Valley Harriers AC for the Club House (£40,000); review of emergency vehicle access (£50,000); and Ecology and artist expenditure (£11,000).
- *Unbudgeted items* included in the other expenditure forecast (£320,100) include: LCS investment matched funding (£250,000); vehicles access barriers (£30,000); dog exercise area improvements (£20,000); installation of 2 bicycle racks (£15,000) and GPS mapping software (£5,100).

Strategic governance review forecast: £66,000 – this includes the annual costs associated with the Wormwood Scrubs Charitable Trust Manager post.

Trust Funds

Following the 2022/23 audit general unrestricted income funds at the end of 2022/23 are now confirmed at £1,457,794. Given the current 2023/24 forecast the unrestricted income funds are estimated to increase to £1,514,105; and total Charity Trust funds, to £6,514,106, as shown below.

Balance Sheet at end of Year					
	Outturn 2019/20	Outturn 2020/21	Outturn 2021/22	Unaudited Outturn 2022/23	Q3 Forecast 2023/24
Tangible Assets	5,000,001	5,000,001	5,000,001	5,000,001	5,000,001
Cash at bank	630,800	684,358	929,464	1,457,794	1,514,105
Creditors	(52,131)	(46,258)	(73,531)	0	0
Debtors	310,723	300,277	175,035	0	0
Net Assets	5,889,393	5,938,378	6,030,970	6,457,795	6,514,106
Fixed Assets funds	5,000,001	5,000,001	5,000,001	5,000,001	5,000,001
Unrestricted Income Funds	889,392	938,377	1,030,969	1,457,794	1,514,105
Total Charity Funds	5,889,393	5,938,378	6,030,970	6,457,795	6,514,106

Committee to Note.

[Appendix - 1: Linford Christie Stadium Capital Works Timeline](#)

WORMWOOD SCRUBS CHARITABLE TRUST			
STATEMENT OF ACCOUNTS 2023/24 - Unaudited			
Wormwood Scrubs Charitable Trust			
Statement of Financial Activities for Year ended 31 March 2024			
Income and Expenditure	2023/24 Forecast	2022/23	Notes
	£	£	
Income and endowments from:			
Donations and legacies			
Income from Charitable activities:			
Pay and Display Parking Meters	(349,538)	(301,509)	Parking income is recovering and is almost at pre-COVID-19 levels
Hammersmith Hospital Car Park Licence	(433,285)	(391,983)	Contracted lease payments are expected to increase by inflation
Other trading activities	(377,319)	(368,945)	Includes income from the KAA, UKPN charging points, Pony Centre and filming income.
Income from Investments	(23,000)	(22,253)	Interest on cash balances and rental income from the park lodge.
Income from donations and grants	0	(246,401)	HS2 Ltd and GLA grant funding
Total Income and endowments	(1,183,142)	(1,331,091)	
Expenditure on:			
Raising funds	0	0	
Charitable activities:			
Contribution to Linford Christie Stadium	65,149	64,775	Contribution to Linford Christie Stadium, asbestos removal plus proportion of governance costs.
Non Routine Maintenance of Wormwood Scrubs	107,688	52,278	Expenditure on non-routine grounds maintenance plus proportion of governance costs.
Routine Grounds Maintenance of Wormwood Scrubs	349,115	362,371	Grounds Maintenance contracted spend plus proportion of governance costs.
Other expenditure	538,879	292,926	Projects and major works
Direct Staff	66,000	37,794	Strategic governance review implementation
Surveys and Studies	0	21,293	
Charitable expenditure	0	72,829	HS2 Ltd
Total Expenditure	1,126,832	904,265	
Net gains/(losses) on investments			
Net (income)/expenditure	(56,311)	(426,826)	
Reconciliation of Funds			
Total funds brought forward	(6,457,795)	(6,030,969)	
Total funds carried forward	(6,514,107)	(6,457,795)	
All income is unrestricted.			

Annexe 2

Wormwood Scrubs Charitable Trust Transactions (1st April 2023 to 30th November 2023)			(231,981.90)
Activity	Comments		Amount £
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		4,315.25
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		4,315.25
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		4,315.25
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		4,315.25
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		4,315.25
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		4,315.25
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		4,315.25
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		490.90
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		490.90
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		490.90
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		490.90
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		490.90
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		490.90
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		490.90
Direct Costs staff related	Wormwood Scrubs Manager Direct Costs		1,087.50
Non Routine Maintenance of Wormwood Scrubs	IDV01039-HS2 TREES AND SHRUBS FOR WSCT		971.00
Non Routine Maintenance of Wormwood Scrubs	IDV01039-HS2 TREES AND SHRUBS FOR WSCT		310.00
Routine Grounds Maintenance of Wormwood Scrubs	WSCT GM INFLATION 01/02/23 TO 31/03/2023		1,665.68
Routine Grounds Maintenance of Wormwood Scrubs	WSCT GM CONTRACT 01/04/23 TO 30/06/2023		73,680.98
Routine Grounds Maintenance of Wormwood Scrubs	WSCT GM CONTRACT 01/07/23 TO 30/09/2023		73,680.98
Routine Grounds Maintenance of Wormwood Scrubs	EXTRA WATERING, WORMWOOD S, JUNE-AUGUST		1,650.00
Non Routine Maintenance of Wormwood Scrubs	IDV01039-HS2 TREES AND SHRUBS FOR WSCT		788.00
Non Routine Maintenance of Wormwood Scrubs	COST OF CREATING ATRIAL SWALE AND BUND		970.66
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS - BOOT SCRAPER CODE:		478.08
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS - BOOT SCRAPER CODE:		(86.04)
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS GREEN FLAG LUNCH		190.00
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS- WARRANTY REPLACEMENT		(1,310.00)
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS PLAY APPROVED 07.03.23		(163.00)
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS- BIN REPLACEMENT IN THE		502.00
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS - SUPPLY AND INSTALL OF		(350.00)
Non Routine Maintenance of Wormwood Scrubs	ACCRUALS-WSCT003-2022/23 CREDIT NOTE 9004825403-DE		(350.00)
Non Routine Maintenance of Wormwood Scrubs	REPAIR TO WALL DAMAGED AT LINFORD		600.00
Non Routine Maintenance of Wormwood Scrubs	ORD 67007, TREE WORKS ADHOC FEB,		737.00
Non Routine Maintenance of Wormwood Scrubs	22/03/2023 KINGSPAN WATER ENERG		657.00
Non Routine Maintenance of Wormwood Scrubs	21/04/2023 WWW.BOSTONSEEDS.CO		271.66
Non Routine Maintenance of Wormwood Scrubs	26/04/2023 WWW.BOSTONSEEDS.CO		271.66
Non Routine Maintenance of Wormwood Scrubs	TEMPORARY REMOVAL AND REINSTATEMENT OF		385.00
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS ADHOC TREE WORK ORD		350.00
Non Routine Maintenance of Wormwood Scrubs	RELOCATION AND REINSTATEMENT OF CONTROL		1,040.00
Non Routine Maintenance of Wormwood Scrubs	INSTALLATION OF A SOAKAWAY AS PART OF		2,800.00
Non Routine Maintenance of Wormwood Scrubs	OPM NEST REMOVALS, ORD 81002, TW23		1,800.00
Non Routine Maintenance of Wormwood Scrubs	QTE10115-RESET BOLLARD IN CONCRETE AT		615.00
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS, REBUILD DAMAGED WALL TO		2,550.00
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS - REPAIR/REPLACE FENCING		1,820.00
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS - REPAIR CHUSTNUT		3,102.00
Non Routine Maintenance of Wormwood Scrubs	WWS DEPOT - SUPPLY AND FIT 50MARMCO		5,989.00
Non Routine Maintenance of Wormwood Scrubs	PRS/23103- REPAIR AND PAINT SCRUBS LANE		958.00
Non Routine Maintenance of Wormwood Scrubs	PRS/22960- BENCH INSTALLATION AT		497.00
Non Routine Maintenance of Wormwood Scrubs	SUPPLY AND INSTALL OF A NEW TRAFFIC		3,750.00
Non Routine Maintenance of Wormwood Scrubs	JAPANESE KNOTWEED TREATMENT - 1 DAYS		1,350.00
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS - PLAYBUILDER TIMBER		410.00
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS BMX TRACK- HARD EDGES		330.00
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS- OLD OAK COMMON RSS		445.00
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS- BASKET SWING REPAIRS:		310.00
Non Routine Maintenance of Wormwood Scrubs	PRS/23049- SUPPLY AND INSTALLATION OF		1,890.00
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD OLD OAK-RSS PLAYMAKERS		126.00
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD PLAYBUILDER-TIMBER MULTI PLAY		380.00
Non Routine Maintenance of Wormwood Scrubs	TO MEND THE BROKEN VEHICLE HEIGHT		395.00
Non Routine Maintenance of Wormwood Scrubs	TO SUPPLY & FIT - 2 YELLOW PAINTED		737.50
Non Routine Maintenance of Wormwood Scrubs	WORMWOOD SCRUBS- DRINKING FOUNTAIN WITH		4,410.00
Non Routine Maintenance of Wormwood Scrubs	Security spike rolls for Scrubs depot wall		1,950.00
Non Routine Maintenance of Wormwood Scrubs	REMOVAL OF INCORRECT HEIGHT RESTRICTION		450.00
Non Routine Maintenance of Wormwood Scrubs	LABOUR AND MATERIAL COSTS TO RE-BUILD		18,850.00
Non Routine Maintenance of Wormwood Scrubs	2020/21 TEMPORARY TENNIS COURT SIGNS RICHARD GILL		178.75
Non Routine Maintenance of Wormwood Scrubs	ENG FEE WK1-28 23/24 H231134 LINFORD CHRISTIE STAD		75.00
Non Routine Maintenance of Wormwood Scrubs	COMMUNITY AND CULTURE COMMISSION FOR A		(0.01)

Activity	Comments	Amount £
Non Routine Maintenance of Worm wood Scrubs	SCRUBS LANE PARK BARRIER	958.78
Other trading activities	1 YEAR SUBSCRIPTION TO AGPS/MOBILE	5,100.00
Governance Costs - Legal	Legal fees	2,217.60
Governance Costs - Legal	Legal fees	2,217.60
Governance Costs - Legal	Legal fees	(2,217.60)
Governance Costs - Legal	Legal fees	7.20
Governance Costs - Legal	Legal fees	(7.20)
Governance Costs - Legal	Legal fees	60.00
Governance Costs - Legal	Legal fees	(60.00)
Governance Costs - Legal	Legal fees	500.00
Governance Costs - Legal	Legal fees	504.00
Governance Costs - Legal	Legal fees	2,083.80
Governance Costs - Legal	Legal fees	7.20
Governance Costs - Legal	Legal fees	60.00
Governance Costs - Legal	Legal fees	40.36
Governance Costs - Legal	Legal fees	345.60
Governance Costs - Legal	Legal fees	110.00
Governance Costs - Legal	Legal fees	237.60
Governance Costs - Legal	Legal fees	330.00
Governance Costs - Legal	Legal fees	7.20
Governance Costs - Legal	Legal fees	338.40
Governance Costs - Legal	Legal fees	360.00
Governance Costs - Legal	Legal fees	210.00
Governance Costs - Audit	ACCRUAL-WSCT02-AUDIT FEE 2022/2023-CREDITOR	(10,900.00)
Other trading activities	WS Braybrook St Playground Improvements S2	(292.00)
Other trading activities	WORMWOOD SCRUBS PARKING INC APRIL 2023 VAT	(33,828.42)
Other trading activities	WORMWOOD SCRUBS PARKING INC MAY 2023 VAT	(29,625.12)
Other trading activities	WORMWOOD SCRUBS PARKING INC JUNE 2023 VAT	(31,442.75)
Other trading activities	WORMWOOD SCRUBS PARKING INC JULY 2023 VAT	(29,032.08)
Other trading activities	WORMWOOD SCRUBS PARKING INC AUG 2023 VAT	(28,630.67)
Other trading activities	WORMWOOD SCRUBS PARKING INC SEPT 2023 VAT	(32,606.04)
Other trading activities	CHARING CROSS HOSPITAL CAR PARK PERIOD: 25/03/2023 TO 23/06/2023	(108,051.13)
Other trading activities	CHARING CROSS HOSPITAL CAR PARK PERIOD: 24/06/23 TO 28/09/23	(108,051.13)
Other trading activities	KENSINGTON ALDRIDGE ACADEMY RENT: APRIL 2023	(28,594.00)
Other trading activities	KENSINGTON ALDRIDGE ACADEMY RENT: MAY 2023	(28,594.00)
Other trading activities	KENSINGTON ALDRIDGE ACADEMY RENT: JUNE 2023	(28,594.00)
Other trading activities	KENSINGTON ALDRIDGE ACADEMY RENT: JULY 2023	(28,594.00)
Other trading activities	KENSINGTON ALDRIDGE ACADEMY RENT: SEPTEMBER 2023	(665.12)
Other trading activities	KENSINGTON ALDRIDGE ACADEMY RENT: AUGUST 2023	(1,086.00)
Other trading activities	KENSINGTON ALDRIDGE ACADEMY RENT: AUGUST 2023	(28,594.00)
Other trading activities	KENSINGTON ALDRIDGE ACADEMY RENT: SEPTEMBER 2023	(1,086.00)
Other trading activities	KENSINGTON ALDRIDGE ACADEMY RENT: SEPTEMBER 2023	(28,594.00)
Other trading activities	KENSINGTON ALDRIDGE ACADEMY RENT: OCTOBER 2023	(29,680.00)
Other trading activities	KENSINGTON ALDRIDGE ACADEMY RENT: NOVEMBER 2023	(29,680.00)
Other trading activities	KENSINGTON ALDRIDGE ACADEMY RENT: DECEMBER 2023	(29,680.00)
Other trading activities	RENTAL INCOME (PONY CENTRE) APRIL TO JUNE 2023	(3,375.00)
Other trading activities	RENTAL INCOME (PONY CENTRE) 24TH JUNE 2023 TO 28TH SEPTEMBER 2023	(3,375.00)
Other trading activities	RENTAL INCOME (PONY CENTRE) 29 SEPTEMBER 2023 TO 24TH DECEMBER 2024	(3,375.00)
Income from Investments	RENTAL INCOME (LODGE) APRIL 2023 TO JUNE 2023	(273.00)
Income from Investments	RENTAL INCOME (LODGE) JULY 2023 TO SEPTEMBER 2023	(273.00)
Income from Investments	RENTAL INCOME (LODGE) OCTOBER 2023 TO DECEMBER 2023	(273.00)
Main activities		(420,788.42)
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	4,062.25
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	4,062.25
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	4,062.25
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	4,062.25
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	4,062.25
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	4,062.25
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	4,062.25
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	455.99
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	455.99
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	455.99
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	455.99
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	455.99
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	455.99
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	455.99
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	881.50
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	881.50
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	881.50
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	702.78
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	836.82
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	836.82
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	836.82
Direct Costs staff related Development	Worm wood Scrubs Development Manager direct costs	836.82

Activity	Comments	Amount £
Governance Costs	PLANTING ORD 67006, HS2 REPLACEMENT	3,585.00
Governance Costs	TREATMENT OF JAPANESE KNOTWEED ON	2,700.00
Governance Costs	CUTTING BACK VEGETATION ON LESTER'S	5,700.00
Governance Costs	CUTTING BACK VEGETATION ON LESTER'S	(1,140.00)
Governance Costs	LANDSCAPE ARCHITECTS FEES FOR WORMWOOD	14,875.00
Governance Costs	LANDSCAPE ARCHITECTS FEES FOR WORMWOOD	9,405.00
Governance Costs	RICK EVERARD ESTIMATE COSTS	29,200.00
Governance Costs	PRE PLANNING APPLICATION ADVICE ON THE AEM MASTREP	6,600.00
Governance Costs	LANDSCAPE ARCHITECTS FEES FOR WORMWOOD - LUC Limited	11,407.50
Governance Costs	Legal fees	266.40
Governance Costs	Legal fees	110.00
Governance Costs	Legal fees	93.60
Governance Costs	Legal fees	3.00
Governance Costs	Legal fees	50.40
Governance Costs	Legal fees	1,000.00
Governance Costs	Legal fees	144.00
Governance Costs	Legal fees	90.00
Governance Costs	Legal fees	576.00
Governance Costs	Legal fees	110.00
Governance Costs	Legal fees	151.20
Governance Costs	Legal fees	20.00
Governance Costs	Legal fees	14.40
Governance Costs	Legal fees	7.20
Governance Costs	Legal fees	21.60
Governance Costs	BBVS Claim	(788.00)
Governance Costs	BBVS Claim	(750.00)
Governance Costs	BBVS Claim	(3,585.00)
Governance Costs	BBVS Claim	(2,005.00)
Governance Costs	BBVS Claim	6,560.00
Governance Costs	HS2 Claim accrual	1,344.00
Governance Costs	HS2 Claim accrual	1,047.80
Governance Costs	HS2 Claim accrual	14,999.00
Governance Costs	HS2 Claim accrual	11,165.00
Governance Costs	HS2 Claim accrual	6,033.60
Governance Costs	HS2 Claim accrual	4,752.00
Governance Costs	HS2 Claim accrual	10,939.60
Governance Costs	HS2 Claim accrual	2,037.74
Governance Costs	HS2 Claim accrual	9,225.00
HS2 Ltd		188,806.52
Overall Result		(231,981.90)