

**THE WIMBLEDON AND PUTNEY COMMONS ACT 1871  
THE WIMBLEDON AND PUTNEY COMMONS CONSERVATORS**

**Charity No 303167**

**DRAFT  
ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2010**

**COLLARDS  
*Chartered Accountants  
Registered Auditors***

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS  
REPORT OF THE CONSERVATORS  
FOR THE YEAR ENDED 31 MARCH 2010**

The Conservators submit their Report and audited Financial Statements for the year ended 31 March 2010.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

CHARITY NAME - Wimbledon and Putney Commons Conservators

CHARITY REGISTRATION NUMBER - 303167

REGISTERED ADDRESS - Manor Cottage  
Wimbledon Common  
London  
SW19 5NR

CONSERVATORS - Mr Andrew Simon (*elected Chairman 12 April 2010*)  
Mrs Diana de Coverly Veale  
Mr David Devons (*Chairman until 12 April 2010 and thereafter Vice Chairman*)  
Sir Robert Andrew (*retired 30 April 2009*)  
Sir Ian Andrews (*appointed 1 May 2009*)  
Mr Derek Frampton  
Dr Stephen Frank  
Mr John Horrocks  
Mr Norman Plastow MBE

CLERK AND RANGER, CEO - Mr Gordon Vincent  
DEPUTY CLERK AND RANGER - Ms Paula Graystone

BANKERS - Barclays Bank plc  
8 Alexandra Road  
Wimbledon  
London  
SW19 7LA

AUDITORS - Collards  
22 London Road  
Horsham  
West Sussex  
RH12 1AY

SOLICITORS - Gregsons  
St Christopher's House  
Tabor Grove  
Wimbledon  
London  
SW19 4EX

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS  
REPORT OF THE CONSERVATORS  
FOR THE YEAR ENDED 31 MARCH 2010**

**Structure Governance and Management**

The Conservators have vested in them as Trustees under the Wimbledon and Putney Commons Act 1871 the property and assets of Wimbledon Common (including Wimbledon Green and Putney Heath) and Putney Lower Common and are charged with administering the income and expenditure in accordance with the provisions of the Act. Under the Act the Conservators are prohibited from selling any land or property on the Commons. Five Conservators are individually elected every three years by those who are on the electoral register and live within three-quarters of a mile from the Commons or within the old parish of Putney as at 1871. Three further Conservators are appointees of the Secretary of State for Defence, the Home Secretary and the Secretary of State for the Environment, Food and Rural Affairs.

**Objects and Activities**

The land under the jurisdiction of the Conservators is administered by the Conservators with a view to its preservation as an open space for the purposes of exercise and recreation. This is the principal object set out in the Wimbledon and Putney Commons Act 1871 and includes the management of the land and its flora and fauna and the preservation of its natural state.

The management is carried out on a day-to-day basis by the Clerk and Ranger, Chief Executive, who is supported by a staff of 20. The Conservators meet a minimum of 12 times a year, normally on the second Monday of each month, and the public is entitled to attend these meetings to observe the proceedings.

**Achievements and Performance**

The Putney Hospital site on Putney Lower Common has seen little visible progress. The dilapidated buildings remain and there is no immediate prospect of demolition or redevelopment. Detailed terms were agreed in March 2010, following several years of negotiations between the Wandsworth Primary Care Trust, Wandsworth Council, and the Conservators, but at the date of writing this report the documents have not as yet been fully executed and dated. However, when that takes place, the planning consent will be issued and come into effect. At the same time, certain land at the rear of the site will be transferred to the Conservators to form an additional part of Putney Lower Common. That land is to compensate for the Conservators agreement that a slightly smaller area of common land can be used to form a new access road from Lower Richmond Road to the former hospital site (ownership of the access road will however remain with the Conservators under the terms agreed).

David Devons, an elected Conservator since 1994, stood down as Chairman in April this year after eight years. The Board thanked David for being an exemplary Chairman and for guiding them through some very difficult times. Andrew Simon an elected Conservator and Vice Chairman for the last 3 years was appointed in his place. Andrew, a retired solicitor, has lived in Wimbledon and Putney for over 30 years. On being appointed Andrew paid tribute to David Devons' achievements as Chairman, and reiterated his own overriding concern to keep the commons independent and free of party political control.

The legality of our Bye-law to exclude dogs temporarily from certain areas on the Commons – particularly to allow skylarks to nest on the Plain - was challenged. After discussions with Defra it was agreed that the wording should be amended to deal with the specific problems of dogs discouraging ground-nesting birds, and to put the legality of the Bye-law beyond doubt.

After protracted discussions with the Charity Commission and, with advice from a local surveyor, a scheme for granting easements was offered to owners of those properties around the Wimbledon

## **WIMBLEDON AND PUTNEY COMMONS CONSERVATORS REPORT OF THE CONSERVATORS (CONTINUED)**

Village end of Wimbledon Common who have to cross a verge belonging to the Conservators in order to access the highway. It was a delicate balance to devise a scheme which was the best that could be reasonably obtained for the Conservators – a registered charity – and which was fair and reasonable for the property owners.

The long envisaged scallop was finally created in the river bank of Beverley Brook by the Scout Field near the Richardson Evans Memorial Playing Fields last autumn. With judicious seeding of the bank and a planted reed bed it will provide a valuable haven for river life.

In 2009, the London in Bloom Awards included a category for “Best Common” for the first time. With permission of the Conservators, Merton Council put Wimbledon Common forward for the award. A team of judges was shown around the Common by Dr Stephen Frank, focusing in particular on Queensmere and the work that had been done to encourage the swans to nest; and also on the Plain and the efforts to encourage the acid grassland, and the skylarks to return. Much to the Conservators delight Wimbledon Common was placed first in the category. This Award was sponsored by the Metropolitan Public Gardens Association (MPGA). The Conservators were presented with the award by Mrs Joyce Bellamy MBE, the Secretary of the MPGA, in October 2009. She said “London’s commons are very special places with wonderful landscapes and abundant wildlife, whilst also providing a wide range of recreational opportunities”.

Working under the guidance of our Woodland Management Plan and Higher Level Stewardship Agreement, conservation work has continued on Wimbledon Common and Putney Heath.

Alongside the Conservators’ continued commitment to the preservation of the Commons heathland habitat, much time and effort have been spent by staff and volunteers in thinning areas of holly along public footpaths and horse rides.

All work carried out to the Commons woodlands follows Forestry Commission, Natural England and UK Woodland Assurance Standards and is therefore designed specifically to enhance the bio-diversity of woodland habitats and their amenity value for public enjoyment.

Other projects have included the creation of a small reed bed on Kingsmere, the construction of improved floating platforms on Queensmere, and the establishment of dog restriction zones for the added protection of birds on the Plain and Queensmere.

Plans were developed during the year for the comprehensive refurbishment of the women’s and men’s lavatories at the Windmill public car park. Work on the women’s lavatories began just after the financial year end, and it is hoped that both will have been completed by mid-June.

### **Financial Review**

#### **Income**

General activities in 2009/10 showed a surplus of £197,499 (2008/09 - £190,534). These figures are stated before any transfers between the General Conservancy Fund and the designated funds. In 2009/10 the Commons Levy raised a total of £936,536 (2008/09 - £891,939). The increase is linked to the Retail Prices Index figure (RPI) for the month of September in the preceding year. Although this normally increases from year to year, the RPI figure for September 2009 was 1.4% lower than in September 2008, meaning that the Commons Levy for 2010/11 has been reduced by the same percentage.

#### **Expenditure**

Total expenditure for the year amounted to £1,237,539. Staff remuneration at £861,644 remains the largest single item of expenditure.

A transfer of £12,000 has been made to the Election Reserve Fund: this is a sinking fund created to

## **WIMBLEDON AND PUTNEY COMMONS CONSERVATORS REPORT OF THE CONSERVATORS (CONTINUED)**

accumulate sufficient funds to cover the cost of the next election in 2012: In accordance with the Charities Commission guidelines a further transfer of £180,000 has been made to the Special Projects Reserve Fund to build up sufficient working capital resources for the future.

An amount of £1,273,400 is held in the Mill House Fund representing the balance at the end of the year from monies invested from the proceeds of the enforced sale of Mill House, less any purchases of land or buildings made out of this fund. The capital value of these has improved since last year by some £260,000.

### **The General Conservancy Fund**

This fund is maintained to meet the immediate day-to-day expenses of the Commons.

### **Risk Assessment**

The Conservators review regularly an assessment of the risks to which the Charity may be exposed. These risks are wide ranging and involve the organisational structure, employment issues, health and safety, fraud and misappropriation, financial management, impact of government legislation, public perception and legislative compliance. The review process sets out the risks relevant to the Charity and the action taken to ensure these are properly addressed.

### **Plans for the Future**

The Conservators plan to continue the activities outlined above in the forthcoming year.

### **Conservators' Responsibilities**

The Conservators acknowledge their responsibility for the preparation of the financial statements for each financial year in accordance with Section 2 of the Wimbledon and Putney Commons Act 1871, which give a true and fair view of the state of affairs and of the surplus or deficit for the period.

To prepare such financial statements the Conservators should:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures, disclosed and explained in the financial statements;
- Prepare the financial statements on a going-concern basis.

### **Auditors**

Collards were re-appointed as auditors of the Charity during the year and have expressed their willingness to continue in office.

### **Annual Open Meeting**

The financial statements and Conservators' report are submitted each year for the approval by the Conservators at their Annual Open Meeting held in June.

**ANDREW SIMON**  
Chairman  
21 June 2010

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS  
REPORT OF THE INDEPENDENT AUDITORS  
TO THE WIMBLEDON AND PUTNEY COMMONS CONSERVATORS**

We have audited the financial statements of the Wimbledon and Putney Commons Conservators for the year ended 31 March 2010 which comprise the Statement of Financial Activities, the Income and Expenditure account, the Balance Sheet and the notes to the financial statements. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the Conservators, as a body, in accordance with Section 43 of the Charities Act 1993 and the regulations made under Section 44 of that act. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Conservators as a body and as a charity for our audit work, for this report, or for the opinions we have formed.

**Respective Responsibilities of the Conservators and the Auditors**

As described in the Statement of Conservators' Responsibilities on page 4, the Conservators are responsible for the preparation of the Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view.

We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with section 44 of that Act.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993. We would also report to you whether, in our opinion the information given in the Report of the Conservators is not consistent with those financial statements, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with accounting records and returns, or if we have not received all the information and explanations we require for our audit.

**Basis of audit Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Conservators in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charities' circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us the sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS  
REPORT OF THE INDEPENDENT AUDITORS  
TO THE WIMBLEDON AND PUTNEY COMMONS CONSERVATORS (CONTINUED)**

**Opinion**

In our opinion:

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31<sup>st</sup> March 2010 and of its incoming resources and application of resources, including its expenditure, for the year then ended, and
- have been properly prepared in accordance with the Charities Act 1993.

**W G Benzie, CA  
Senior Statutory Auditor  
For and on behalf of  
Collards Chartered Accountants  
22 London Road  
Horsham  
West Sussex  
RH12 1AY**

**21 June 2010**

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2010**

Notes	2010				Total	2009				Total
	General Fund	Election Reserve Fund	Special Projects Reserve Fund	Mill House Fund		General Fund	Election Reserve Fund	Special Projects Reserve Fund	Mill House Fund	
	£	£	£	£		£	£	£	£	
<b>Incoming Resources from generated funds</b>										
Grants and donations	4	70,622	-	-	70,622	59,406	-	-	-	59,406
Golf clubs		19,762	-	-	19,762	6,587	-	-	-	6,587
Sundry sales		29,224	-	-	29,224	32,677	-	-	-	32,677
Rents from land and properties		352,897	-	-	352,897	337,311	-	-	-	337,311
Bank interest		5,016	-	-	5,016	29,211	-	-	-	29,211
Income from Mill House Fund		20,981	-	-	20,981	74,996	-	-	-	74,996
Incoming resources from charitable activities		498,502	-	-	498,502	540,188	-	-	-	540,188
Levy received from Councils	5	936,536	-	-	936,536	891,939	-	-	-	891,939
<b>Total incoming resources</b>		<b>1,435,038</b>	<b>-</b>	<b>-</b>	<b>1,435,038</b>	<b>1,432,127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,432,127</b>
<b>Resources Expended</b>										
Direct charitable expenditure		1,052,481	-	-	1,052,481	1,062,270	-	-	-	1,062,270
Governance costs	6	185,058	-	-	185,058	179,323	34,808	-	-	214,131
Property expenditure	6	-	-	-	-	-	-	-	467,872	467,872
		1,237,539	-	-	1,237,539	1,241,593	34,808	-	467,872	1,744,273
<b>Surplus/(Deficit) before recognised losses on investments for year</b>		<b>197,499</b>	<b>-</b>	<b>-</b>	<b>197,499</b>	<b>190,534</b>	<b>(34,808)</b>	<b>-</b>	<b>(467,872)</b>	<b>(312,146)</b>
Unrealised gain/(loss) on investments	12	-	-	220,371	220,371	-	-	-	(270,670)	(270,670)
<b>Surplus/(Deficit) after recognised losses on investments for year</b>		<b>197,499</b>	<b>-</b>	<b>220,371</b>	<b>417,870</b>	<b>190,534</b>	<b>(34,808)</b>	<b>-</b>	<b>(738,542)</b>	<b>(582,816)</b>
<b>Transfers</b>										
To/from designated funds	15 & 16	(192,000)	12,000	180,000	-	(187,000)	12,000	175,000	-	-
		5,499	12,000	180,000	220,371	3,534	(22,808)	175,000	(738,542)	(582,816)
<b>Reserves brought forward</b>		<b>47,030</b>	<b>14,528</b>	<b>367,185</b>	<b>1,053,029</b>	<b>43,496</b>	<b>37,336</b>	<b>192,185</b>	<b>1,791,571</b>	<b>2,064,588</b>
<b>Reserves at Year End</b>		<b>52,529</b>	<b>26,528</b>	<b>547,185</b>	<b>1,273,400</b>	<b>47,030</b>	<b>14,528</b>	<b>367,185</b>	<b>1,053,029</b>	<b>1,481,772</b>

**Note:** The Election Reserve Fund and The Special Projects Reserve Fund are Designated Funds, the purposes of which are set out in the notes on page 16. The Mill House Fund represents the funds remaining from the enforced sale of Mill House less property expenditure and any unrealised loss on investments.

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2010**

	<i>notes</i>	<b>2010</b>		<b>2009</b>	
<b><u>INCOME</u></b>		£	£	£	£
<b>Levy received from Councils</b>			936,536		891,939
<b>Rents from land and properties</b>					
Sports facilities		216,782		219,747	
Property rents and wayleaves		85,895		85,114	
Rent from filming and fairs		<u>50,220</u>		<u>32,450</u>	
			352,897		337,311
<b>Other Income</b>					
Grants and donations	4	70,622		59,406	
Golf clubs		19,762		6,587	
Sundry sales		<u>29,224</u>		<u>32,677</u>	
			119,608		98,670
<b>Deposit and Investment income</b>					
Income from deposits		5,016		29,211	
Income from investments		20,981		<u>74,996</u>	
			25,997		104,207
			<u>1,435,038</u>		<u>1,432,127</u>
 <b><u>EXPENDITURE</u></b>					
<b>Direct Charitable Expenditure</b>					
Windmill	2	1,363		9,835	
Commons security	2	423,362		406,466	
Commons maintenance	2	368,972		360,861	
Playing fields maintenance	2	148,370		181,453	
Property maintenance	2	110,414		103,655	
Property expenditure	2	<u>-</u>		<u>467,872</u>	
			1,052,481		1,530,142
Governance	2		185,058		214,131
<b>TOTAL EXPENDITURE</b>			<u>1,237,539</u>		<u>1,744,273</u>
<b>SURPLUS (DEFICIT) BEFORE RECOGNISED SURPLUS/LOSSES</b>	1(a)		197,499		(312,146)
<b>RECOGNISED SURPLUS(LOSSES)</b>					
Unrealised surplus(loss) on investments	12		220,371		(270,670)
<b>SURPLUS (DEFICIT) FOR YEAR AFTER RECOGNISED SURPLUS/LOSSES</b>			<u>417,870</u>		<u>(582,816)</u>

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS  
BALANCE SHEET  
AS AT 31 MARCH 2010**

	<i>notes</i>	<b>2010</b>		<b>2009</b>	
		£	£	£	£
<b>FIXED ASSETS</b>	1(a)/(f)		100,008		45,706
<b>CURRENT ASSETS</b>					
Stock of publications	1(e)		150		150
Debtors	11		20,144		8,859
Mill House Fund Investments	12		1,273,400		1,053,030
Cash on deposit and in hand			<u>535,797</u>		<u>406,621</u>
			<u>1,829,491</u>		<u>1,468,660</u>
<b>CURRENT LIABILITIES</b>					
Less Creditors: Amounts falling due within one year	13		29,857		32,594
<b>NET ASSETS</b>			<u><u>1,899,642</u></u>		<u><u>1,481,772</u></u>
<b>REPRESENTED BY</b>					
General Conservancy Fund			52,529		47,030
Mill House Fund	14		1,273,400		1,053,029
Designated Funds:					
Election Reserve Fund	15	26,528		14,528	
Special Projects Reserve Fund	16	<u>547,185</u>		<u>367,185</u>	
			<u>573,713</u>		<u>381,713</u>
			<u><u>1,899,642</u></u>		<u><u>1,481,772</u></u>

*The notes on pages 10 to 16 form part of these financial statements.*

Approved by the Conservators on 21 June 2010 and signed on their behalf by:-

**ANDREW SIMON**  
Chairman  
21 June 2010

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2010**

**1. Accounting Policies**

**(a) Basis of Accounting**

The Accounts have been prepared on a going-concern basis and in accordance with relevant Accounting Standards and policies as required by "Statement of Recommended Practice - Accounting by Charities".

The value of the Commons land and buildings owned by the Conservators has not been included in the balance sheet. Under the 1871 Act none of the properties can be sold and therefore they have no market value in the Conservators' hands. For this reason no depreciation on land or buildings is shown. The insurance value is £6.6 million agreed with the Conservators' Insurance Brokers SBJ Bluefin (UK) Limited on 1 April 2009, being their estimate of the cost of rebuilding all the properties on the Common.

In March 2009, some major plant and equipment for use on the Commons was purchased - rather than leased as had been the practice in the past; in accordance with generally accepted accounting practice, the costs of such equipment have been capitalized and treated as fixed assets. In subsequent years this equipment will be depreciated at a rate of 25% on the reducing balance system.

**(b) Fund Accounting**

General funds are unrestricted and are available for use at the discretion of the Conservators in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds earmarked by the Conservators for particular purposes.

Restricted funds would be subject to restrictions imposed either by the 1871 Act, the Charities Acts 1993 and 2006 or by specific conditions attached to a donation or appeal. There are currently no restricted funds.

**(c) Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**(d) Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and an allocation of salaries of an indirect nature necessary to support them.

Governance costs are those costs associated with meeting the constitutional and statutory requirements of the Charity and include general administrative expenses and professional fees. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource.

Expenditure on the repair of equipment is written off in the year in which it is incurred.

**(e) Stock**

This represents the stock of publications, maps, postcards, and Christmas cards at the lower figure of either cost or net realisable value at the balance sheet date. No value has been attributed to the stock held of the book 'Wimbledon Common and Putney Heath - A Natural History' as the cost of publication has already been covered by donations and sales. Future sales will be included in income as and when they occur.

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS  
NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2010**

**(f) Tangible fixed assets**

	<b>Plant and Machinery</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£
<b>COST</b>			
As at 1 April 2009	45,706	-	45,706
Additions	55,379	17,414	72,793
As at 31 March 2010	<u>101,085</u>	<u>17,414</u>	<u>118,499</u>
<b>DEPRECIATION</b>			
As at 1 April 2009	-	-	-
Charge for year	16,118	2,373	18,491
As at 31 March 2010	<u>16,118</u>	<u>2,373</u>	<u>18,491</u>
<b>NET BOOK VALUE</b>			
As at 31 March 2009	<u>45,706</u>	-	<u>45,706</u>
As at 31 March 2010	<u>84,967</u>	<u>15,041</u>	<u>100,008</u>

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS**  
**NOTES OF THE FINANCIAL STATEMENT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2010**

<b>2</b>	<b>Analysis of Resources Expended</b>	<b>2010</b>	<b>2009</b>
		£	£
(a)	<b>Windmill</b>		
	Repairs	1,363	9,835
(b)	<b>Commons Security</b>		
	Payroll and pension costs (Governance)	112,447	111,771
	Payroll and pension costs (Operational)	265,042	253,758
	Horses and stable upkeep	32,200	27,041
	Radios	4,914	4,546
	Other expenses	8,759	9,350
		<u>423,362</u>	<u>406,466</u>
(c)	<b>Commons Maintenance</b>		
	Payroll and pension costs (Governance)	12,417	12,342
	Payroll and pension costs (Operational)	240,381	229,245
	Materials and other expenses	64,338	66,341
	Plant and equipment leasing/repairs	31,490	52,933
	Minor Plant and equipment purchased	4,228	-
	Plant and equipment depreciation	16,118	-
		<u>368,972</u>	<u>360,861</u>
(d)	<b>Playing Fields Maintenance</b>		
	Payroll and pension costs (Governance)	10,526	10,463
	Payroll and pension costs (Operational)	99,633	114,353
	Materials and other expenses	15,840	35,522
	Utilities and other services	19,998	21,115
	Equipment depreciation	2,373	-
		<u>148,370</u>	<u>181,453</u>
(e)	<b>Property Maintenance</b>		
	Payroll and pension costs (Governance)	10,003	9,943
	Payroll and pension costs (Operational)	38,640	38,112
	Materials and other expenses	61,771	55,600
		<u>110,414</u>	<u>103,655</u>
(f)	<b>Property expenditure</b>		
	New cottages and retentions	-	467,872
		<u>-</u>	<u>467,872</u>
(g)	<b>Governance</b>		
	Payroll and pension costs (Governance)	72,555	72,119
	Utilities and services	7,353	9,474
	Office expenses	43,307	45,731
	Archivist fees	10,940	9,796
	Council tax	17,895	17,663
	Election expenses	-	34,808
	Auditors' remuneration	2,366	2,275
	Accounting	4,684	5,812
	Surveyors' fees	-	23,500
	Land consultants' fees	-	1,701
	Legal fees	25,833	51,155
	Court costs provision	-	(60,000)
	Bank charges	125	97
		<u>185,058</u>	<u>214,131</u>
	<b>Total</b>	<u>1,237,539</u>	<u>1,744,273</u>

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS**  
**NOTES OF THE FINANCIAL STATEMENT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2010**

**3 Total Resources Expended**

	<b>Staff Costs £</b>	<b>Other Costs £</b>	<b>Total 2010 £</b>	<b>Total 2009 £</b>
Windmill	-	1,363	1,363	9,835
Commons security	377,489	45,873	423,362	406,466
Commons maintenance	252,798	116,174	368,972	360,861
Playing fields maintenance	110,159	38,211	148,370	181,453
Property maintenance	48,643	61,771	110,414	103,655
Property expenditure	-	-	-	467,872
	<u>789,089</u>	<u>263,392</u>	<u>1,052,481</u>	<u>1,530,142</u>
Governance	<u>72,555</u>	<u>112,503</u>	<u>185,058</u>	<u>214,131</u>
	<u><u>861,644</u></u>	<u><u>375,895</u></u>	<u><u>1,237,539</u></u>	<u><u>1,744,273</u></u>

**4 Grants and Donations**

	<b>2010 £</b>	<b>2009 £</b>
Donations	16,749	15,743
Defra	53,873	43,663
	<u>70,622</u>	<u>59,406</u>

**5 Incoming Resources from activities to further the Charity's Objects**

	<b>2010 £</b>	<b>2009 £</b>
Levies received from Councils	<u>936,536</u>	<u>891,939</u>

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS**  
**NOTES OF THE FINANCIAL STATEMENT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2010**

**6 TOTAL RESOURCES EXPENDED**

	Windmill	Security	Maintenance	Playing Fields	Property Maintenance	Property Expenditure	Total charitable expenditure	Governance	2010 - TOTAL	2009 Total
	£	£	£	£	£	£	£	£	£	£
<b>Costs directly allocated to activities</b>										
Payroll and pensions costs	-	265,042	240,381	99,633	38,640	-	643,696	-	643,696	635,468
Horse and stable upkeep	-	32,200	-	-	-	-	32,200	-	32,200	27,041
Radios	-	4,914	-	-	-	-	4,914	-	4,914	4,546
Other expenses	-	5,488	4,658	106	52	-	10,304	-	10,304	12,732
Materials	-	-	3,745	10,746	21,154	-	35,645	-	35,645	31,624
Fuel costs	-	-	9,709	2,022	-	-	11,731	-	11,731	13,872
Cleaning, litter disposal etc	-	-	23,010	4,615	-	-	27,625	-	27,625	24,331
Contract work	-	-	12,280	650	36,065	-	48,994	-	48,994	46,093
Plant and equipment leased	-	-	5,700	3,846	-	-	9,546	-	9,546	41,938
Plant and equipment Purchased	-	-	4,228	-	-	-	4,228	-	4,228	45,706
Plant and equipment capitalised	-	-	-	-	-	-	-	-	-	(45,706)
Utilities and services	-	1,199	5,252	9,105	-	-	15,556	-	15,556	10,306
Insurance	-	2,072	5,684	3,500	4,500	-	15,756	-	15,756	17,148
Repairs and spares	1,363	-	25,790	1,247	-	-	28,401	-	28,401	46,355
Stable redevelopment	-	-	-	-	-	-	-	-	-	-
New cottages	-	-	-	-	-	-	-	-	-	467,872
Windmill car park resurfacing	-	-	-	-	-	-	-	-	-	-
Manor cottage extension	-	-	-	-	-	-	-	-	-	-
Garage renewal	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	16,118	2,373	-	-	18,491	-	18,491	6,297
	<b>1,363</b>	<b>310,915</b>	<b>356,556</b>	<b>137,844</b>	<b>100,411</b>	<b>-</b>	<b>907,088</b>	<b>-</b>	<b>907,088</b>	<b>1,385,623</b>
<b>Support costs allocated to activities</b>										
Payroll and pensions costs	-	112,447	12,417	10,526	10,003	-	145,393	72,555	217,948	216,638
Utilities and services	-	-	-	-	-	-	-	7,353	7,353	9,474
Office expenses	-	-	-	-	-	-	-	43,307	43,307	45,731
Archivist fees	-	-	-	-	-	-	-	10,940	10,940	9,796
Council Tax	-	-	-	-	-	-	-	17,895	17,895	17,663
Election Expenses	-	-	-	-	-	-	-	-	-	34,808
Auditors remuneration	-	-	-	-	-	-	-	2,366	2,366	2,275
Accountancy charges	-	-	-	-	-	-	-	4,684	4,684	5,812
Surveyors fees	-	-	-	-	-	-	-	-	-	23,500
Land consultants fees	-	-	-	-	-	-	-	-	-	1,701
Legal fees	-	-	-	-	-	-	-	25,833	25,833	51,155
Court costs provisions	-	-	-	-	-	-	-	-	-	(60,000)
Bank charges	-	-	-	-	-	-	-	125	125	97
		<b>112,447</b>	<b>12,417</b>	<b>10,526</b>	<b>10,003</b>	<b>-</b>	<b>145,393</b>	<b>185,058</b>	<b>330,451</b>	<b>358,650</b>
	<b>1,363</b>	<b>423,362</b>	<b>368,972</b>	<b>148,370</b>	<b>110,414</b>	<b>-</b>	<b>1,052,481</b>	<b>185,058</b>	<b>1,237,539</b>	<b>1,744,273</b>

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2010**

**7 Analysis of Net Assets between funds**

	<b>General Funds</b>	<b>Designated Funds</b>	<b>Mill House Fund</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	100,008	-	-	100,008
Current assets	556,091	-	1,273,400	1,829,491
Current liabilities	<u>(29,857)</u>	<u>-</u>	<u>-</u>	<u>(29,857)</u>
Net Assets at 31 March 2010	<u><u>626,242</u></u>	<u><u>-</u></u>	<u><u>1,273,400</u></u>	<u><u>1,899,642</u></u>

**8 Staff Costs are analysed as follows**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Gross payroll	664,683	657,036
Social Security costs	52,973	52,123
Pensions	<u>143,988</u>	<u>142,948</u>
	<u><u>861,644</u></u>	<u><u>852,106</u></u>

The average number of employees during the year calculated on the basis of full-time equivalents was as follows:

	<b>2010</b>	<b>2009</b>
	<b>number</b>	<b>number</b>
Clerk and Ranger, Chief Executive	1	1
Deputy Clerk and Ranger	1	1
Administration	1	1
Wildlife & Conservation Officer	1	1
Security	7	7
Maintenance	7	7
Playing Fields	2	3
Property	<u>1</u>	<u>1</u>
	<u><u>21</u></u>	<u><u>22</u></u>

Certain employees are required to live in accommodation owned by the Conservators. In respect of these properties the Conservators pay the council tax, water rates and telephone line rental.

**9 Conservators' remuneration and related party transactions**

None of the Conservators receives any remuneration or expenses, nor do they or any person related to the Charity have any personal interest in any transaction or contract entered into by the Charity during the year (2008/9 - Nil).

**10 Taxation**

As a Charity, Wimbledon and Putney Commons Conservators are exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**11 Debtors**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Sundry debtors and prepayments	<u><u>20,144</u></u>	<u><u>8,859</u></u>

**WIMBLEDON AND PUTNEY COMMONS CONSERVATORS  
NOTES FOR THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2010**

<b>12</b>	<b>Mill House Fund</b>	<b>unit trusts</b>
	At market value 31 March 2009	1,053,029
	Unrealised gain on investment for this year	220,371
	Market value at 31 March 2010	1,273,400

<b>13</b>	<b>Creditors: amounts falling due within one year</b>	<b>2010</b>	<b>2009</b>
		£	£
	Creditors and accruals	29,857	32,594
		29,857	32,594

**14 Mill House Fund**  
This represents the funds remaining out of the proceeds of the enforced sale of Mill House. This amount has been ring fenced by the Conservators to be expended only on land, buildings and investments.

**15 Election Reserve Fund**  
The Election Reserve Fund is maintained to provide for the fees and costs of conducting the triennial election of five Conservators. The next election will be held in February 2012. A transfer to this fund of £12,000 has been made in these accounts and the balance now stands at £26,528.

**16 Special Projects Reserve Fund**  
It is the intention of the Conservators to build up a fund to provide sufficient resources for working capital, special projects and unexpected expenditure.

**17 Capital Commitments**  
There were no capital commitments entered into at the year end.

**18 Pension Scheme**  
Wimbledon and Putney Commons Conservators' employees are eligible to be members of the London Borough of Merton Superannuation Fund. The most recent actuarial valuation was at March 2007.

The contributions for the year ended 31 March 2010 for employers were at 25%. Based on the March 2007 actuarial valuation, the contributions in the year commencing 1 April 2010 will continue to be 25%.

The pension charge for the year was £143,988, (2008/9 - £142,948).