WIMBLEDON AND PUTNEY COMMONS CONSERVATORS

REPORT OF THE CONSERVATORS
AND

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

FOR

THE WIMBLEDON AND PUTNEY COMMONS ACT 1871

REGISTERED CHARITY NUMBER: 303167

ANOVA
Chartered Accountants & Registered Auditor
Anova House
Wickhurst Lane
Broadbridge Heath
Horsham
West Sussex
RH12 3LZ

Wimbledon and Putney Commons Conservators

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Wimbledon and Putney Commons
Conservators

Report of the Conservators
for the Year Ended 31st March 2017
Reference and Administrative Details

The Conservators present their report with the financial statements of the Charity for the year ended 31st March 2017. The Conservators have adopted the provisions of the Statement of Recommended Practice (Charities SORP) which includes Charities SORP (FRS102), in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2015.

Reference and administrative details

Registered Charity number
303167

Principal address
Manor Cottage
Wimbledon Common
London
SW19 5NR

Conservators (Trustees)

Ms Prue Whyte	(Chairman)	- Elected
Mrs Shirley Gillbe	(Vice Chairman)	- Elected
Sir Ian Andrews	(Appointed by Secretary of State for Defence)	
Mr John Cameron	currently subject to Interim Measures	- Elected
Mr Derek Frampton	(Appointed by Home Secretary)	
Mr Keith Luck		- Elected
Dr Ros Taylor	(Appointed by Secretary of State for Environment, Food & Rural Affairs)	

Chief Executive
Simon Lee

Independent Auditors
ANOVA
Chartered Accountants & Registered Auditor
Anova House, Wickhurst Lane
Broadbridge Heath, Horsham
West Sussex
RH12 3LZ

Solicitors

Charles Russell Speechlys, 5 Fleet Place, London EC4M 7RD	– Formal Action Plan/Statutory Inquiry
Russell-Cooke, 2 Putney Hill, London SW15 6AB	– Conduct of an elected Conservator, General Advice
Lewis Silken, 5 Chancery Lane, London EC4A 1BL	– Local Government Pension Scheme

Bankers
Barclays Bank plc
8 Alexandra Road
Wimbledon, London
SW19 7LA

Wimbledon and Putney Commons
Conservators

Report of the Conservators
for the Year Ended 31st March 2017

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Conservators administer the land under their jurisdiction with a view to its preservation as an open space, for public and local use, for the purposes of exercise and recreation and other purposes. 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.

This land comprises some 460 hectares (1,140 acres). About three-quarters of this area is registered as a Site of Special Scientific Interest (SSSI), and also as a Special Area of Conservation (SAC). The Commons also include the Richardson Evans Memorial Playing Fields, given as a memorial to the dead of the First World War. The playing fields, and the changing rooms in the pavilion are managed and available for public hire, and are used for a wide range of sports.

ACHIEVEMENT AND PERFORMANCE

The work of our Charity falls into a number of areas: estate management, provision of sports and recreation, community engagement and promoting the understanding and benefit of the Commons. The following section sets out the main achievements and performance of the Charity during the financial year 2016/17:

1. **Continue to support the public engagement strategy, including the Stakeholder Engagement Group, so we can gain a better understanding of visitor and Levy-payer issues.**

Stakeholder Engagement Group – this is a body of people with knowledge and interest in the Commons, providing views and suggestions to the Wimbledon and Putney Commons' Board of Conservators. There are now fourteen members of the Group, representing many of the different constituencies using the Commons, from horse-riders and dog walkers to runners and golfers. Both Putney and Wimbledon amenity societies are represented, together with a number of local Residents' Associations. During 2016, a representative of the Wildlife and Conservation Forum also joined the Group. The Group, under the chairmanship of the Chief Executive, met four times during 2016/17 and has now become an important means to disseminate the work of the Commons, as well as providing the different groups with an opportunity to consider matters affecting their use and enjoyment of the Commons. The Group has been instrumental in helping to develop the Commons first ever Commons Strategy. It also provides an important means for different groups to understand the wide range of recreational pursuits that take place and how the interests of their particular group impact on other constituents' activities.

Wildlife and Conservation Forum – this is a body of people with interest and expertise in the Commons flora and fauna who share their knowledge to support the Commons' staff protecting the natural environment of the Commons and assist with implementing policies of the Board. The Chairman is the DEFRA Appointed Conservator and during 2016/17 five meetings were held. The Group has some thirteen volunteer representatives, each bringing their own interest in nature conservation, along with other Conservators and officers. The work of the volunteers is set out under Item 2.

Walking for Health on the Commons - The Commons' Walking for Health programme, organised in conjunction with Merton Council and part of a national scheme, started in June 2016. During the year, 14 walks were organised and a total of 40 different individuals were involved. With the support of one of the Commons regular volunteers, the programme has been allowed to grow to enable two fortnightly walks. The reasons walkers become involved generally include a wish to exercise, learn about the Commons and also to enjoy the Commons as part of an organised group. During 2016, the highest number of walkers who took part in an individual walk was 10, this has increased to 19 during the early part of 2017.

Information and school visits - During 2016, general information walks and talks have included:

- A number of school educational walks/talks were undertaken including several visits by local nursery schools to the Stables to meet the horses as part of their Nature Walks.

ACHIEVEMENT AND PERFORMANCE

Charitable activities.....*continued*

- Wimbledon and Putney Commons historical/management talks for the Wimbledon Guild and Raynes Park Methodist Church.
- Guided Walk of the Commons provided for staff from the National Trust, 30 members of the local branch of the Alzheimer's Society and staff and volunteers from the National Citizen Service.
- Two public walks were led by WPCC management and staff which focused on the natural history, social history, management and wildlife of the Commons, these each attracted over 30 people.

A range of popular externally-led walks/talks on the Commons took place during 2016. These have included:

- Bat walks, fungi walks, bird walks and small mammal trapping attracting in excess of 150 people. Following several sighting of hedgehogs at Putney Lower Common, the Wildlife and Conservation Forum organised an evening talk in February 2017 by Dr Nigel Reeve (Wildlife Biologist) on hedgehogs held at the London Scottish Golf Club that attracted over 80 guests.

- The annual BioBlitz, our weekend of nature in June, once again proved successful with all the nature walks over-subscribed. Many of those attending were children and their obvious enthusiasm for learning about our wildlife is encouraging for the future. The events attracted approximately 250 visitors.

- The Annual Commons Open Day continues to go from strength to strength and in 2016 there were over 60 stalls and entertainers for the attending public. It is difficult to estimate numbers, but our assessment was that between 4-5,000 people visited the event throughout the day.

The number of organised events in 2017 has increased, with a mix of educational walks for both adults and children and events such as an Easter Egg Hunt for children which proved to be very popular, attracting over 250 entrants in both the Hunt and a colouring competition in the Information Centre, and brought many people to the Commons who had not visited before. Our annual birdwalk attracted nearly 40 people. Again, to encourage our younger visitors, nature-themed Treasure Hunts will be held during the summer and autumn school holidays.

Throughout the year, regular e-newsletters have been produced, updating the public on the wildlife to look out for on the Commons, upcoming events, activities and general management work across the Commons. The e-Newsletter is circulated to a growing circulation list which has now reached some 600 in number. The website also continues to be an important means of communication with the public.

2. Build upon the success of the new volunteering scheme to promote active engagement and help to maintain the site's diverse habitats

The total number of volunteering hours for 2016 was 3,440. This figure is comprised of volunteers involved with our Saturday morning "scrub-bashers" sessions, summer survey work (including Bio-blitz), other conservation volunteers (schools & local organisations), litter pickers and volunteers helping with our Walking for Health programme.

Scrub bashers - During the year, 24 Saturday morning scrub bashing sessions were held and 57 different people attended these events. The work of the volunteers is vital in helping to support the Commons' staff in managing its rare heathland and grassland habitats. While some volunteers only attended one session, there were 20 who attended regularly, including six who supported more than half of the sessions during the year. Five people were involved in the scrub-bashing group to help complete various levels of the Duke of Edinburgh Award Scheme - three were working towards a Bronze award, and two for a Gold award.

ACHIEVEMENT AND PERFORMANCE

Charitable activities.....*continued*

Monitoring Work and BioBlitz (25th and 26th June 2016) - during 2016, 13 volunteers, who are members of the Wildlife and Conservation Forum, with a wide range of knowledge about various aspects of our wildlife helped to monitor flora and fauna, and our volunteer ornithologist dedicating approximately 500 hours to monitoring the Commons birdlife during 2016. The Charity is keen to engage with anyone who has an interest in helping with the voluntary monitoring activities.

The monitoring activities of the Group, particularly on The Plain have helped Conservators and staff to gain a much greater understanding of the impact of management activities. A copy of the full report of work undertaken during 2016/17 can be downloaded from:

http://www.wpcc.org.uk/downloads/nature/monitoring-report---complete-08.05.17.pdf

The third Wimbledon and Putney Commons BioBlitz which is led by volunteers was held in June, with a format similar to previous years. On Saturday 25th June there was an evening bat walk, joined by 44 people, followed by a moth trap event that finished at 11.30pm. Sunday morning activities started with an early morning bird walk where 28 different species of bird were recorded. Two separate general nature walks, mid-morning and early afternoon, took place with various experts taking in a range of different habitats. Some 78 separate plant species were noted, together with 57 insect species. Other fauna included a Common Lizard, frogs, toads and Smooth Newt. In total some 186 species were recorded in the 2016 BioBlitz.

In view of the cool and wet weather still prevalent in June 2016, an undercover base-camp was set up in the garage area near the Ranger's Office. Here people could browse various conservation and WPC publications and identification texts; meet with representatives of London Wildlife Trust; partake of refreshments; and indulge in 'wildlife' face painting. Quekett Microscopical Society again set up base inside the adjacent Information Centre enabling micro-beast investigations in the warm and dry, as in previous years.

Additional volunteer groups – Many other groups were involved with conservation activities on the Commons including groups from the Ahmadiyya Muslim Youth Association, Girl Guides, The National Trust's Green Academies Project, volunteers from the National Citizenship Service, schools including King's College (Independent), Rokeby (Independent) & St Cecilia's (State) and volunteers from the Home Office, Metro Bank, Intuit and Price & Myers.

Litter Pickers - another extremely valuable group of volunteers for the Commons are those that regularly undertake litter picking activities. During 2016, five volunteers accounted for 1,347 volunteering hours.

3. Development of the Wimbledon and Putney Commons Strategic Plan and Business Plan

The Governance Review completed in late 2014 identified the need for the Wimbledon and Putney Commons Conservators to:

"Prioritise the creation of its strategic plan/framework which should be developed in close consultation with key stakeholders. The framework should be articulated clearly and should drive the work, and ways of working, of the charity."

The Commons have provided a place for relaxation and enjoyment in an intrinsically beautiful natural environment close to the centre of the capital for nearly 150 years. We know that people care passionately about the Commons.

There is a clear mandate through our founding legislation, charitable objectives and the special designations of our sites for our duty to protect and preserve the Commons making them available for the purposes of exercise and recreation. We should not look to alter these. Rather, WPCC should focus on securing the long-term future of the natural environment of the Commons and of their facilities, and on improving the understanding and identity of the Commons together with ways to balance competing demands for use and engagement by visitors. There are many reasons for having a strategy for a site as complex and special as the Commons:

ACHIEVEMENT AND PERFORMANCE

Charitable activities.....*continued*

- Providing a framework for consistent, long-term management based on an agreed set of policy priorities which identify the objectives of site management and seek a balance between any conflicts of interest;
- Allowing for the views of site managers, Commons users and the local community to be heard;
- Guiding day-to-day work and helping increase job satisfaction;
- Helping management of resources and exploring funding opportunities;
- Stimulating ideas and encouraging a better understanding of the Commons' management.

The Board recognised that in terms of best practice, it is important to involve stakeholders and the local community so that their priorities and concerns are understood. At its meeting on the 8th February 2016 the Board agreed that a Working Party from the Stakeholder Group be formed under the chairmanship of the Chief Executive to progress the development of a Commons Strategy.

Three members of the Stakeholder Group, representing the Wimbledon Union of Residents' Associations, Putney Society and users of Putney Lower Common agreed to join senior officers under agreed Terms of Reference to develop the draft strategy.

The Group's first three sessions focused on a facilitated SWOT analysis (Strengths, Weaknesses, Opportunities and Threats). Officers also undertook a similar exercise with the staff, the outcomes of both exercises revealed very similar issues.

From this work the strategic challenges and desired outcomes, together with proposed actions to drive forward the work of the Charity, were considered. Five strategic areas of key responsibilities were identified, each with its own overriding objective: Natural & Cultural Heritage; Access & Recreation; Community; Communication & Promotion and Governing Wimbledon and Putney Commons.

Work was also undertaken with both the Strategy Working Group and with staff to prepare a compelling Vision, Mission and Values for WPCC.

The Strategy Working Group presented its initial work to the Stakeholder Group at its meeting in September and December 2016 and received a number of comments and observations. In October 2016 staff also received a presentation on the work of the Strategy Group and a number of changes were incorporated, reflecting the relevant issues that were raised.

Several further iterations of the emerging strategy were developed by the Strategy Working Group refining the Vision, Mission and Values and improving the framework to support the strategic objectives: Safeguarding; Engaging and Achieving the Strategy.

On the 22nd March 2017, the Strategy Working Group presented its work to the Board of Conservators. This was an interactive and very positive workshop allowing the Board a facilitated opportunity to consider the emerging strategy. The Strategy Group made it clear that they had taken a long-term view of what they considered was necessary in driving the Charity forward. They had not, however sought to identify resources or funding issues, as this was properly a matter for the Board working with the officers.

A number of further suggestions arising from the Workshop were incorporated into the draft Strategy and, at its meeting on the 10th April 2017, the Board approved the document as the basis for the Commons first ever strategic plan. The strategy sets out a broad framework for how WPCC intends to achieve this over the next ten years, whilst still allowing us the freedom to respond positively to new opportunities that may emerge before the strategy is next reviewed in 2022. The Board formally recorded it thanks to the work of the Working Group in helping to progress this essential piece of work. We should set out the main headlines of the strategy.

ACHIEVEMENT AND PERFORMANCE

Charitable activities.....*continued*

It was agreed that further work should take place on identifying the appropriate strategic actions flowing from the plan, tailored to the available resources, for the next three years, together with priorities for the first year be undertaken with a view to implementing the rolling three-year Business Plan. An initial workshop was held with the Conservators on the 15th May 2017 to consider the finances and a further workshop with the Strategy Working group to finalise priorities was held on the 7th June 2017. From this outline priorities were considered and agreed by the Board at its meeting on the 12th June 2017.

It is envisaged that the final Commons Strategy will be formally launched at the forthcoming Annual Open Meeting.

4. Undertake a base-line vegetation survey of the Commons to provide data to help develop a land management plan

During the summer of 2016, the Wimbledon and Putney Commons Conservators commissioned a team of professional ecological consultants (Penny Anderson Associates) to carry out a Phase II National Vegetation Classification (NVC) survey of the Commons. The findings of the survey have been presented in a high quality report which includes detailed maps, assessments of different habitat types and informed recommendations for use in future management planning.

Across the whole of the Commons, 26 NVC communities and 37 sub-communities were recorded but as these communities were found in a number of forms including transitional communities or mosaics of vegetation, a total of 95 different vegetation combinations were recorded. To help illustrate how these NVC communities may appear in the report, for the woodland, which is the dominant habitat type found on the Commons, the largest part of this has been categorised under the NVC classification W10a which describes a dominant composition of oak-bracken-bramble.

In contrast, there are also small areas of woodland that have been classified as W16a which described oak-birch-wavy hair-grass woodland and even smaller fringes of woodland that have been classified as W6, which refers to alder-nettle woodland. Where more complex areas of vegetation were found, which may include areas of special interest or locations where invasive or alien species have been located, these have been identified as target notes to specifically help with future management operations.

Although the NVC survey does not constitute a management plan in itself, there is now a much clearer understanding of the current condition of the Commons' natural and semi-natural landscape from which to move forward with the formulation of a land management plan.

5. As part of the New Development implement the landscape restoration works to restore Putney Lower Common

Throughout the year a great deal of work has been undertaken in progressing the implementation of the landscape restoration works associated with the New Development at Putney Lower Common. All these works were funded by Wandsworth Borough Council as part of the overall development costs.

Legal advice had to be sought, as it was alleged by a Conservator that the changes made to the landscape proposals, instigated as a result of the public consultation exercise in late 2015, could not lawfully be implemented. The advice of the Charity's lawyers was that the revised plans were legal and the Board approved the revised landscape proposals at its meeting in February 2016.

The changes were not of a substantive nature and included a reduction in the number of proposed wooden bollards, increased native plantings of trees and shrubs to screen the New Development from the Common and the removal of one proposed footpath which was considered unnecessary. The Board also agreed the provision of restrained lighting along two footpaths and confirmed the style of gate to be installed across the new access way.

ACHIEVEMENT AND PERFORMANCE

Charitable activities.....*continued*

As the buildings within the New Development were nearing completion the former car park and access ways to the hospital site and nurses home were excavated and the areas replenished with new topsoil from an approved source.

The developer, Durkan, employed Burley Landscapes, who had undertaken the successful woodland management works in 2015, to implement the remaining landscape restoration works. The new shrub planting areas were fenced to protect them during their early years and planting works took place over the winter period. The newly top-soiled areas were sown with a range of wildflower mixtures. The meadow areas were also fenced to protect them until they become established.

The new school opened in the autumn of 2016. An issue arose regarding the lighting on the footpaths and the security lighting around the school and its impact on the Commons. Working with local residents, the Putney Society and with representatives of OASIS Academy and Durkan, the matter has been resolved but is being kept under review.

6. Continue to undertake investment in our commercial/residential properties to halt the decline in their condition.

Wimbledon Windmill

One of the most important projects during 2016/17 has been the restoration of the Grade II* Listed Windmill. This project, costing a total cost of £138,000, was supported by a £100,000 grant from the Heritage Lottery Fund, an application made in conjunction with the Windmill Museum Trustees. Total costs for 2016/17 were £104,539.

Generous donations were received from individuals and the local community, including a grant of £8,500 from The Wimbledon Foundation, (the charity of the All England Lawn Tennis Club), and a further £2,000 from The Wimbledon Windmill Trustees.

Water penetration over recent years had resulted in degradation of the building's structure and this was found to have also contributed to the dramatic collapse of one of the sails in August 2015. Restoration works were undertaken by specialist millwrights Owlsworth IJP, overseen by local conservation architects Marcus Beale Associates.

Scaffolding was erected allowing painting and repair to the wooden boards on the 'cap'. Following these works, the semi-permeable membrane beneath the black wooden tower was replaced, thereby preventing further water ingress to the first floor ceiling of the structure.

New sails fabricated at the company's Reading depot were installed during November 2016, together with new wooden balustrading around the parapet of the roof. The return of the sails completed the main infrastructure works to the Windmill, ready for the Bicentenary celebrations in 2017.

A last minute decision to hold a Carol Concert at the Windmill in December 2016, to celebrate the return of the Windmill Sails, also proved very popular, with over 300 members of the public attending to join in carolling with the Wandle Concert Band. This will be repeated again in 2017.

Planned Preventative and Reactive Maintenance Works

In terms of Planned Preventative/Reactive Maintenance a number of projects were completed. The refurbishment of the Stable Yard included renewal of the roof of the stables which was leaking badly and replacement of all doors and facia boards. The rear concrete panel wall of the Maintenance Centre was dangerous and was replaced with a masonry blockwork wall.

ACHIEVEMENT AND PERFORMANCE

Charitable activities.....*continued*

Significant works were required at 2 Thatched Cottage, the floor and joists had dry rot and had to be replaced. Excessive condensation and mould on the walls of the bedrooms were resolved through the installation of heat recovery ventilation units. The outside toilet/store also had to have a new roof. At Manor Cottage the chimney had to be rebuilt.

7. Continue to undertake restoration of the Commons infrastructure to improve accessibility.

Further works were undertaken to improve accessibility. On Putney Lower Common, the Maintenance Team constructed a new access bridge from the Common into Barn Elms Playing Field which has significantly improved access for users. On Wimbledon Common, the wooden access bridge at the southern end of the Millennium Pond was completely replaced.

Working with the local stables, works were also carried out to mitigate the very wet conditions on the horse rides during the spring of 2016. Further works are planned for early summer of 2017, particularly along Memorial Ride.

A fund-raising campaign is to be launched to help to raise funds for the restoration of the Commons paths and rides. This campaign is focused initially on the restoration of Inner Windmill Road which is in a poor condition, and almost inaccessible during periods of wet weather.

At Putney Lower Common, working in conjunction with the Friends of Barnes Common, woodland management works were undertaken to improve accessibility and overall security. New boundary posts were also installed between the boundary of Barnes Common and Putney Lower Common.

This was the final year of the Natural England Higher Level Stewardship Scheme. The Commons Maintenance Team has continued to enhance the biodiversity of the site, removing invasive scrub and trees from many areas of the heathland. As part of the Commons winter work programme, the largest areas of heathland that required the removal of trees included areas near Centre Path, Jubilee Path and Inner Park Ride. To help enhance and protect The Plain, one of the most ecologically rich areas on the Commons, two clumps of trees along the eastern edge were removed and in August the annual grass cutting operations was undertaken and vegetation baled and removed from the site by contractors.

8. Ensure compliance in terms of the Charity's position regarding the health and safety of its assets and compliance with the organisation's Health and Safety Policy 2016.

An external audit of WPCC's Health and Safety Management was undertaken by Croner in April 2016. The overall score achieved in the audit was 92%. Under the auditor's scoring system, this falls into the highest category and equates to the auditor having observed 'Very Good Standards'. There were no 'Immediate' or 'High' priority actions arising from the audit.

At its meeting in June 2016, the Board received an annual report on Health and Safety. The Health and Safety Policy was updated to reflect the appointment of the Chief Operations Manager and the role they perform in terms of managing health and safety on a day to day basis.

To assist in managing a site as complex as the Commons, the staff have received a number of training events. These have been aimed at helping staff manage emergency situations. The first, by the Alzheimer's Society, provided a valuable in-sight into the issues of dementia and how to approach and support people suffering from this and other mental health issues. Commons staff have on several occasions had to help such visitors.

Other training was provided by the London Ambulance Service on Cardiopulmonary Resuscitation (CPR) and Automated External Defibrillators (AED). All permanent staff have also received the one day formal Emergency First Aid course, provided by an accredited service provider with particular experience in outdoor environments. Two defibrillators are now available on site.

ACHIEVEMENT AND PERFORMANCE

Charitable activities.....*continued*

Tree risk management remains an important priority, with independent inspections identifying work priorities that are then undertaken by in-house trained staff and also, where appropriate, with specialist experts. In addition, the annual spraying of the Oak Processionary Moth commenced in the first week of May 2016 to trees in high risk zones. A survey of the Common revealed some 387 nests, an increase of 87 nests from 2015.

Asbestos was identified in part of the REMPF pavilion during the summer of 2016 and had to be removed by specialist contractors. Monitoring of Legionella is undertaken across all operational buildings.

9. Governance Matters

In November 2015, it was agreed to reduce the administrative overhead of running sub-Committees and to enable the Board to work more effectively to suspend the Committee structure and deal with all governance matters at Board level. The frequency of full Board meetings was increased to compensate. To date, this has worked well with the added benefit that all Conservators are involved in key decisions. At every Board meeting the Top Ten risks are considered by the Board. These have included work to progress the Formal Action Plan (refer to Item 10. Below), work associated with the conduct of an elected Conservator, and specific pension issues.

Ministry of Defence Appointed Conservator

The Governance Review identified that the appointment process for two of the three Appointed Conservators complied with best practice. On the 1st May 2017 the term of Office of the incumbent Ministry of Defence (MoD) Appointed Conservator, Sir Ian Andrews, came to an end. In line with other Ministerial Appointments, the Ministry of Defence agreed that Wimbledon and Putney Commons Conservators should manage the process of advertising for, selecting and recommending appointable candidates to the Defence Secretary. The Board agreed that it should seek nominations from people with the skills, knowledge or experience in audit and risk management, administration within public bodies and legal matters.

As part of the process, advice was sought from the Cabinet Office's Centre for Public Appointments. In adhering to the best practice guidance, the advice was to ensure:

- Fair and open competition: The role should be advertised, with an accessible, published role description and criteria and all applicants should be considered consistently against those.
- Independent element on the panel: The interview panel should have at least one independent member with no connection to the body or department concerned.
- Merit based appointment: The candidate should be chosen on the basis of merit; merit is defined by which of the candidate's best meet the requirements of the role description and criteria through their abilities, experience and qualities.

WPCC also sought to adhere to the best practice guidelines set out in Sir Gerry Grimstone's "Better Public Appointments - A Review of the Public Appointments Process" published in March 2016.

The Board at its February 2017 meeting established an Appointment Panel to progress the process. This included two Conservators, the Chief Executive and an independent panel member not connected with the Charity.

Following advertisement, nine applications were received. The Appointment Panel shortlisted four of the Candidates and the Panel met to interview the four shortlisted Candidates over two consecutive days. The Panel recommended to the Board two "appointable people" who were considered suitable for the position. At its meeting on the 10th April 2017 the Board agreed to recommend these two Candidates to the Secretary of State for Defence. The appointment was approved by the Secretary of State for Defence, but the announcement is embargoed until after the General Election on June 8th 2017.

ACHIEVEMENT AND PERFORMANCE

Charitable activities.....*continued*

Pension Matter

In last year's account there was a post balance sheet entry in respect of potential litigation by a former employee about an element of pay in relation to pensionable entitlements under the Local Government Pension Scheme (LGPS). The element of pay concerned a retirement-linked pay increase, a device intended to increase "final salary". The matter was not resolved in correspondence between the legal representatives of the former employee and WPCC, therefore the advice of specialist employment lawyers Lewis Silken LLP was obtained.

Merton Borough Council administers the LGPS for WPCC. Following discussions with Merton, they advised that use of the increase in the "final salary" does not result in an increased pension, as the increase does not count towards pay for pension purposes. Separately, on the advice of Lewis Silken LLP, WPCC have taken legal advice from leading Counsel. Counsel's opinion was clear. As a statutory body, the Conservators must exercise their powers for proper and lawful purposes. Giving a pay increase in circumstances such as this for the purpose of enhancing pension is unlawful under the terms of the LGPS and as such beyond WPCC's powers. Any agreement to do so would be void and of no effect.

The Charity has had to expend £32,474 on seeking advice and guidance of its lawyers regarding this pension issue.

The former member of staff and existing staff within the Charity have been advised of the position.

Conduct of an Elected Conservator

Prior to standing for election all candidates sign documents, based on best practice, regarding their duties and conduct as Conservators and charity trustees of WPCC.

In the summer of 2015 concerns were raised about an elected Conservator. The concerns related only to the behaviour of the Conservator and not to the Conservator having raised issues with the Board and the Charity Commission. At its meeting in November 2015 the Board agreed a number of Resolutions aimed at ensuring appropriate boundaries in respect of governance of the Charity.

In August 2016 the Board obtained the advice of lawyers Russell-Cooke LLP on this matter. In the light of that advice, the Board agreed that an internal disciplinary process should be followed in accordance with the WPCC Disciplinary Procedures that apply to Conservators.

The Board established a working party to undertake an internal investigation. In the meantime, to protect the Charity, the Board put in place some interim measures in relation to the Conservator concerned. These included preventing the Conservator from having further involvement in the implementation of the Formal Action Plan and access to privileged legal advice.

The Conservator denied any wrongdoing. The investigation concluded that the individual had breached the WPCC Principles and Standards, Terms of Reference and Code of Conduct. It concluded that it would be in the best interests of the Charity if that Conservator resigned. The Conservator was given the right of appeal but did not take advantage of it; nor did they resign.

As the Acts of Parliament governing WPCC are silent on how to deal with such a situation, WPCC wrote to the Charity Commission asking it to exercise its regulatory powers. The Commission advised that it was not prepared to take any action at that time, but confirmed it had written to the Conservator in respect of releasing confidential information which had been obtained by the Conservator in their capacity as a charity trustee.

The Charity has had to expend £51,950 on seeking advice and guidance of its lawyers in managing this disciplinary process.

ACHIEVEMENT AND PERFORMANCE

Charitable activities.....*continued*

Levy-Map

Following advice received by the Board on the interpretation of the relevant Regulations, Officers are working with Ordnance Survey to review and where appropriate update the levy-map in advance of the triennial election to be held in February 2018.

10. Implementation of the Charity Commission Formal Action Plan in respect of the Putney Hospital Easement.

In February 2017 WPCC issued a Media Statement to advise that in its view it had completed the Formal Action Plan set by the Charity Commission in its letter to Trustees of the 22nd October 2015. The Board obtained a retrospective valuation report on the 11th November 2016 prepared by Daniel Watney LLP based on instructions provided by charity lawyers Charles Russell Speechlys LLP (CRS). These instructions confirmed, following advice from Counsel, that the date of the retrospective valuation be set at 14th February 2012. This was when WPCC agreed to enter into the Easement (rights of access over land) with Wandsworth Borough Council, including payment to WPCC of £350,000. The Easement was not however completed until August 2014 because of legal action taken against WPCC by a local Putney resident, including a Judicial Review and High Court Hearing.

That retrospective valuation prepared by Daniel Watney LLP identified a loss to the Charity of around £325,000. Having received the retrospective valuation, two trustees in post in February 2012 recused themselves from any further involvement in consideration of how WPCC should proceed. In December 2016 CRS advised the non-conflicted Board to obtain two separate legal Opinions from Counsel. One concerned specific advice on the application of section 60 of the Charity Commissioners' Clauses Act 1847 (concerning liability of Conservators and former Conservators generally) the other on whether it was appropriate and feasible to recover the identified loss and if so from whom.

In early February 2017 the non-conflicted Board members met to consider the two Opinions and the advice of CRS, who were present at the meeting. The clear advice was that the possibility of success in claims against any Conservators and former Conservators or Gregsons was low and as Drivers Jonas no longer existed this left Deloitte (who had acquired Drivers Jonas). Without further considerable research and expenditure, WPCC's professional advisors were unable to say there was any potential to make a successful claim against Deloitte. There was a strong possibility that the expenditure involved in building the case for a claim, and pursuing a claim, against Deloitte would exceed any sum that could be recovered. These points were examined at length.

The non-conflicted Board resolved that, in view of the clear advice received it would not be in the best interests of the Charity to incur any further costs pursuing these matters, and that therefore in its view, the Charity Commission's Formal Action Plan of the 22nd October 2015 had now been completed.

However, on 31st May 2017, the Charity Commission advised Trustees that they had decided to exercise their power to appoint an Interim Manager to help manage the affairs of the Charity '*The Commission considers that the trustees have demonstrated their ability and willingness to operate the charity and has decided that they should continue to do so. The Commission's only current concern is in relation to the disposal of the 2014 easement and the dispute this has led to within the trustee body. Accordingly the interim manager will only be appointed in a limited role with the Charity's trustees continuing to fulfil the other functions of the charity.*'

To date the legal and professional costs since April 2016 associated with completing the Formal Action Plan and on-going Statutory Inquiry are £168,592.

ACHIEVEMENT AND PERFORMANCE

Charitable activities.....*continued*

Charitable events

On Wimbledon Common two large charitable events were held, the Wimbledon Village Fair in June, organised by the Wimbledon Guild, attracted several thousand visitors, and in early October the annual Wimbledon BookFest hosted a wide variety of literature and cultural events.

Staff

As always, the achievements of the past year are very largely due to the devoted work of the staff, under the direction of the Chief Executive. Their commitment to the Commons and its upkeep, together with the passion for the work they do is evident in the beauty of the site and the reassurance provided to visitors by their presence. We record our thanks to all of them for their good work and support during the past year.

Wimbledon and Putney Commons
Conservators

Report of the Conservators
for the Year Ended 31st March 2017

FINANCIAL POSITION AND REVIEW

Income

The Conservators' principal funding source comes from the Levy. In accordance with the Statutory Instrument 1993 No. 128 for 2016/17 this was set at £1,055,635 (2015/16 - £1,029,888) and accounts for 66.05% of the total income received by the Charity in the year. (In 2015/16 the levy accounted for 65.31% of the total income, in 2014/15 - 56.39%, in 2013/14 - 67.80%, 2012/13 - 66.38%).

In view of the on-going need to optimise the use of our resources and recognising the requirement to commit investment to the Commons buildings and infrastructure, the Conservators increased the 2016/17 Levy by 2.5% (approximately £25,000) for 2016/17. As a result of a further increase in the overall number of residential properties in the Levy-paying area, the actual increase for the average 'Band D' Council Tax properties was marginal.

The Conservators believe that this represents remarkably good value for money for the 39,148 contributing local households (38,250 in 2015/16). The increase in the number of residential properties reflects new developments or changes of use to buildings in the Levy-paying area. Given the increasing costs of operations, particularly on-going restoration projects, the Conservators recognised the need maximise income in future years and for 2017/18 set the Levy to its maximum, generating an additional £80,300.

The General Conservancy Fund is maintained to meet the immediate day-to-day expenses of the Commons. . During 2016/17 the fund was reduced by £285,829 leaving a total of £524,880, a similar trend to previous year. In 2015/16 the fund was reduced by £293,720 leaving a total of £810,709. Due to the increased expenditure over the last two years, this fund has fallen by £579,549, a trend not sustainable long-term (see details in the Report accompanying these accounts).

The total income generated from donations and legacies and other trading activities increased in the year (refer to Note 2 & 3 - page 24) of particular note is the increase at the REMPF representing use by both Thomas's Clapham School and King's College School, Wimbledon. The Charity was able to secure a further £55,525 towards the restoration of the Windmill and includes a drawdown of £40,000 from the Heritage Lottery Fund, together with a grant of £8,500 from The Wimbledon Foundation (the charitable arm of the All England Lawn Tennis Association). The income for the Windmill has been Restricted and has therefore been set aside specifically for its repair and restoration.

Overall income increased by £21,252 (in 2015/16 income fell by £179,281); (in 2014/15 income increased by £331,367 due to receipt of monies from the Easement on Putney Lower Common).

Grants

The Conservators continued to receive two grants in the year; the High Level Stewardship Scheme paid by Natural England and the Woodland Management Grant Scheme paid by the Forestry Commission.

Expenditure

Total expenditure for the year amounted to £1,993,440 (2015/16 - £1,928,826; 2014/15 - £1,696,382; 2013/14 - £1,694,855). Salaries and associated costs remain the largest item of expenditure and are likely to continue to do so. Staff remuneration amounted to £1,015,425 which represents 50.9 % of total expenditure. (2016 - £905,576 [46.9%]; 2015 - £890,325 [52.5%]; 2014 - £1,017,568 [60.0%]). See Note 20, page 31 which explains the pension arrangements.

A final transfer of £16,000 has been made to the Election Sinking Fund to bring the balance up to £48,000 (2016 balance - £32,000), (2015 - £16,000). This is a sinking fund created to accumulate sufficient funds for the cost of the next election, which will take place in February 2018. The Election, which was last conducted in February 2015 cost £47,987. It is recognised that more resources may need to be committed to promote turnout at the 2018 Election.

FINANCIAL POSITION AND REVIEW.....*continued*

Income/Expenditure

The general activities of the Conservators in 2016/17 showed a deficit of £254,078. This is £176,883 less than the deficit for 2015/16 but is not a sustainable position. This compares with a surplus in 2014/15 of £135,063 (2013/14: £260,038 deficit; (2012/13 - £149,047 surplus). These figures are stated after any transfers between the General Conservancy Fund and the Designated Funds and include Unrealised Gains/(Losses) in the Mill House Investment.

The Levy collected by the three Councils Wandsworth, Merton and Kingston covers just under 53% of the total expenditure. (2016 – 53%; 2015 - 59%; 2014 - 57%; 2013 - 67%). The remaining amount is raised through grants, income from the Richardson Evans Memorial Playing Fields and small scale commercial activities including fairs, filming, and the sale of logs and other merchandise.

The Board, following a review of the conditions of the Commons assets (properties/infrastructure and vegetation), took a decision to "ring-fence" funds from its reserves, to halt the decline in the condition of the estate. This included a number of restoration projects and specific works to ensure compliance with its statutory obligations. During 2016/17 a further £76,390 of funds have been expended on these one-off essential works. These projects together the restoration of the Grade II* Listed Windmill which cost £104,539 and legal and professional fees of £277,836 have contributed to the deficit for 2016/17.

Investment policy and performance
The Mill House Fund has been invested with the primary intention of protecting the capital against inflation, whilst attempting to meet the income streams formerly delivered from the rent of the Mill House property. The Conservators review the investment performance on a regular basis with their advisors Charlwood Leigh. The increase in value over the year was encouraging. Please refer to note 14 [page 29] for further information.

Reserves
The reserve is set at £1,512,065 based on the following:

- Build on the current position – i.e. a sinking fund (£16k per annum) for elections; [So £48,000 to date]
- But, only cover the difference between levy income (£1,135,935) and base expenditure (£1,650,000) i.e. £514,065 only, rather than hold a full year of spend in reserve.
- Include in the reserves £150,000 to implement emergency/contingency items.
- To this figure of £712,065 add the following for risks:
    - £200,000 Charity Commission Scheme to amend the WPC Act 1871
    - £400,000 General Pension Liability
    - £100,000 Potential litigation Statutory Inquiry/Pension Issue/Levy
    - £100,000 for contingency associated with LSGC and REMPF Pavilion

- but of this risk pot of £800,000 apply a 50% weighting that all risks will occur in the year, giving a further £400,000 to add to the £712,065 giving reserves of £1,112,065 for 2017/18.
- Add £200,000 spend per annum (i.e. a sum of £400,000 to date) for the next 10 year to our base spend - subject to agreement as part of the emerging Commons Strategy to restore assets.

The minimum reserves for 2017/18 are therefore set at £1,512,065 in accordance with the Board's current Reserves Policy. [This is less than the sum of invested and unrestricted funds of £1,770,000].

It is anticipated that this will fall in future years as strategic priorities are completed, risks are mitigated, income levels are increased and the base spend remain under control.

FINANCIAL POSITION AND REVIEW.....*continued*

Going concern
Though the charity has a General Funds of £524,880, Designated Funds of £1,245,196 and a Restricted Fund of £25,236 (Total Funds = £1,795,312) only £136,569 of this is held in cash.

There is a potential cash deficit of around £68,000 for the coming year, which should still leave cash funds of £69,000. This potential deficit has taken account for the decision of the Charity Commission to appoint an Interim Manager, costing £26,500 for 2017/18.

However the designated funds, are at the discretion of the Conservators and could be used to support the cash reserves, should the need arise. In the past capital expenditure of £354,000 has been drawn from general funds (and cash), but, legitimately could be reimbursed from Designated Funds.

The ability to use the designated funds in this way, further confirms that the Charity can be classified as a going concern.

The Conservators acknowledge that recent level of expenditure on legal and professional costs of over £253,000 is not sustainable in the long term. 2016/17 has been an unprecedented year with the Charity Commission opening a Statutory Inquiry, issues regarding the conduct of a Conservator and also on-going threats of litigation by a former employee concerning an element of pensionable pay. The Conservators recognise they have a duty to ensure that the levels of income and expenditure must be brought into balance.

Plans to this end include increasing income by accepting the maximum permitted increase in the Levy income for 2017/18 together with supporting specific income generation schemes, and reducing expenditure by the postponement of further major restoration works, (unless funded through grants). These actions should ensure the objective of removing the deficit is achievable over the medium term.

Plans for the future
The key priorities for 2017/18 continue the work commenced in 2016/17 and include:

- Completion of the Financial Strategy and Business Plan;
- Appointment of the Home Secretary's appointed Conservator in January 2017 following completion of the term of office of the current incumbent and on the back of a recruitment and selection process;
- Hold the triennial election of Conservators in February 2018;
- Launch a fundraising appeal to help improve accessibility around the Commons, beginning with improvements to Inner Windmill Road, the main artery across the Commons;
- Ensure compliance in terms of the Charity's position regarding health and safety of its assets and compliance with the organisation's Health and Safety Policy;
- Continue to support the public engagement strategy, including the Stakeholder Engagement Group, to gain a better understanding of visitor and Levy-payer issues.
- Continue to build upon the success of new volunteering scheme to promote active engagement and help to maintain the site's diverse habitats;
- Commence development of a Land Management Plan utilising the data from the National Vegetation Classification base-line survey;
- Continue to undertake essential investment in our commercial and/residential properties to halt the decline in their condition.

Wimbledon and Putney Commons
Conservators

Report of the Conservators
for the Year Ended 31st March 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Conservators have vested in them as Conservators 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. They 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. The Conservators are registered under the Charities Act 2011 and are therefore also Charity Trustees.

The Conservators have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

Recruitment and appointment of new Conservators

The Conservators (both elected and appointed) who held office for the year to 31 March 2017 are listed on page 1 of this report.

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 respectively of the Secretary of State for Defence, the Home Secretary and the Secretary of State for the Environment, Food and Rural Affairs.

Organisational structure

The Wimbledon and Putney Commons Act 1871 ("the 1871 Act") incorporated the Wimbledon and Putney Commons Conservators ("the Conservators") as a body of persons. The 1871 Act set out the Conservators' statutory functions and duties, and it conferred powers on the corporate body. Section 8 of the 1871 Act provides:-

"There shall be a body of Conservators for carrying this Act into execution, the full number of whom shall be eight, and who are hereby incorporated by the name of the Wimbledon and Putney Commons Conservators, and by that name shall be one body corporate, with perpetual succession and a common seal, and with power to take and hold and to dispose of (by grant, demise, or otherwise) land and other property (which body corporate is in this Act referred to as the Conservators)."

The day-to-day management is carried out by the Chief Executive and his staff.

Induction and training of new Conservators

The Conservators from time to time attend training courses on subjects appropriate for a charity trustee.

Related parties

The Conservators confirm that neither they nor any member of their close family have been involved in any material transactions with the Wimbledon and Putney Commons Conservators either in their own capacity of through any connection with a related party.

Risk assessment and management

The Conservators have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Conservators approved a Risk Management Strategy at their meeting in May 2015.

The Conservators reviewed the risks to which the Charity may be exposed and from the Strategy have developed a Top X list that is reviewed at bi-monthly Board meetings. 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.

Events since the end of the year

Information relating to events since the end of the year is given in the notes to the financial statements.

Wimbledon and Putney Commons
Conservators

Report of the Conservators
for the Year Ended 31st March 2017

CONSERVATORS' RESPONSIBILITY STATEMENT

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 are required to give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, surplus or deficit of the Charity for that period.

The Conservators are also responsible for preparing the Report of the Conservators and the 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed and with Section 2 as mentioned above.

In preparing those financial statements, the Conservators are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures, which should be disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Conservators are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed (1871 Act). They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 21st June 2017 and signed on its behalf by:

.....
Ms P Whyte (Chairman)
Conservator

Report of the Independent Auditors to the Trustees of Wimbledon and Putney Commons Conservators

We have audited the financial statements of Wimbledon and Putney Commons Conservators for the year ended 31st March 2017 on pages eighteen to thirty one. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees Responsibility Statement set out on page fifteen, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2017 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Report of the Independent Auditors to the Trustees of
Wimbledon and Putney Commons
Conservators

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- sufficient 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.

WALTER GRAY BENZIE
SENIOR STATUTORY AUDITOR

ANOVA
Chartered Accountants & Registered Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Anova House
Wickhurst Lane
Broadbridge Heath
Horsham
West Sussex
RH12 3LZ

21st June 2017

Wimbledon and Putney Commons Conservators

Statement of Financial Activities for the Year Ended 31st March 2017

	Notes	Unrestricted fund £	Restricted funds £	2016/17 Total funds £	2015/16 Total funds £
Income and Endowments From					
Donations and legacies	2	23,238	-	23,238	20,713
Charitable activities	5				
Levy and other income		1,068,412	-	1,068,412	1,119,921
Windmill restoration		-	55,525	55,525	74,250
Other trading activities	3	401,881	-	401,881	323,479
Investment income	4	39,329	-	39,329	38,591
Other income		9,821	-	9,821	-
Total		1,542,681	55,525	1,598,206	1,576,954
Expenditure on Charitable Activities	6				
Windmill restoration		5,238	104,539	109,777	15,391
Keepers & Commons Security		533,075	-	533,075	477,439
Commons maintenance		415,690	-	415,690	481,196
Playing fields maintenance		188,149	-	188,149	174,163
Property maintenance & improvements		180,545	-	180,545	302,173
Administration		566,204	-	566,204	478,464
Total		1,888,901	104,539	1,993,440	1,928,826
Unrealised gains/(losses) in value of Mill House investments		141,156	-	141,156	(79,089)
Net income/(expenditure)		(205,064)	(49,014)	(254,078)	(430,961)
Transfers between funds - General	19	(16,000)	-	(16,000)	(16,000)
Transfers between funds - Designated		16,000	-	16,000	16,000
Net movement in funds		(205,064)	(49,014)	(254,078)	(430,961)
Reconciliation of funds					
Total funds brought forward - General		810,709	-	810,709	1,104,429
Total funds brought forward - Restricted		-	74,250	74,250	-
Total funds brought forward - Designated		1,164,431	-	1,164,431	1,375,922
		1,975,140	74,250	2,049,390	2,480,351
Total funds carried forward		1,770,076	25,236	1,795,312	2,049,390

Continuing operations
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Wimbledon and Putney Commons Conservators

Balance Sheet
At 31st March 2017

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
Fixed assets					
Tangible assets	11	137,310	-	137,310	139,684
Current assets					
Stocks	12	1,122	-	1,122	1,392
Debtors	13	73,618	-	73,618	91,221
Investments	14	1,563,290	-	1,563,290	1,422,134
Cash at bank and in hand		111,333	25,236	136,569	654,585
		1,749,363	25,236	1,774,599	2,169,332
Creditors					
Amounts falling due within one year	15	(95,212)	-	(95,212)	(229,626)
Net current assets		1,654,151	25,236	1,679,387	1,939,706
Total assets less current liabilities		1,791,461	25,236	1,816,697	2,079,390
Creditors					
Amounts falling due after more than one year	16	(21,385)	-	(21,385)	-
Provisions for liabilities	18	-	-	-	(30,000)
Net assets		1,770,076	25,236	1,795,312	2,049,390
Funds	19				
Unrestricted funds:					
General Conservancy Fund				524,880	810,709
Designated funds:					
Election Sinking Fund				48,000	32,000
Mill House Fund				1,197,196	1,132,431
				1,245,196	1,644,431
Restricted funds:					
Windmill Restoration Fund				25,236	74,250
Total funds				1,795,312	2,049,390

The financial statements were approved by the Board of Trustees on 21st June 2017 and were signed on its behalf by:

P. M. Whyte

Ms P Whyte (Chairman)
Conservator

The notes form part of these financial statements

Wimbledon and Putney Commons Conservators

Cash Flow Statement
for the Year Ended 31st March 2017

	Notes	2017 £	2016 £
Cash flows from operating activities:			
Cash generated from operations	1	(557,365)	(318,683)
Interest element of hire purchase and finance lease rental payments		(406)	-
Net cash provided by (used in) operating activities		(557,771)	(318,683)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(39,357)	(35,926)
Sale of tangible fixed assets		11,251	-
Interest received		39,329	38,591
Net cash provided by (used in) investing activities		11,223	2,665
Cash flows from financing activities:			
Capital repayments in year		28,532	-
Net cash provided by (used in) financing activities		28,532	-
Change in cash and cash equivalents in the reporting period		(518,016)	(316,018)
Cash and cash equivalents at the beginning of the reporting period		654,585	970,603
Cash and cash equivalents at the end of the reporting period		136,569	654,585

Notes to the Cash Flow Statement

1. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2017 £	2016 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(254,078)	(430,961)
Adjustments for:		
Depreciation charges	40,301	36,219
Profit on disposal of fixed assets	(9,821)	-
Interest received	(39,329)	(38,591)
Interest element of hire purchase and finance lease rental payments	406	-
Expenditure in dispute refer to Note 17	(30,000)	30,000
Unrealised (gains)/losses on Mill House	(141,156)	79,089
Decrease in stocks	270	357
Decrease/(increase) in debtors	17,603	(22,932)
(Decrease)/increase in creditors	(141,561)	28,136
Net cash provided by (used in) operating activities	(557,365)	(318,683)

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. There have been no changes to the accounting policies.

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 have no market value in the Conservators' hands. For this reason no depreciation on land or buildings is shown. The insurance value of the buildings is £9.5 million agreed with the Conservators' Insurance Brokers SBJ Bluefin (UK) Limited on 1 April 2016, being their estimate of the cost of rebuilding all the properties on the Common.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Commons plant and machinery	- 25% on reducing balance
Playing fields equipment	- 25% on reducing balance

Stocks

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.

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.

1. Accounting policies - continued

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 2011 or by specific conditions attached to a donation or appeal. There are currently no such Restricted funds.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The Charity participates in a defined benefits pension scheme. Contributions payable to the Charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Please see Note 18 on page 26 for the explanation of changes in the way the pension scheme is managed.

2. Donations and legacies

	2017	2016
	£	£
Golf club contributions	16,078	15,824
Other donations	7,160	4,889
	23,238	20,713

3. Other trading activities

	2017	2016
	£	£
Sports facilities	216,763	149,849
Property rents and wayleaves	102,705	99,050
Rent from filming and fairs	55,263	48,749
Logs and timber sales	24,539	22,836
Publication sales	2,611	2,995
	401,881	323,479

4. Investment income

	2017	2016
	£	£
Deposit account interest	3,902	4,487
Mill House fund investment income	35,427	34,104
	39,329	38,591

5. Income from charitable activities

	Levy and other income	Windmill	2017 Total activities	2016 Total activities
	£	£	£	£
Levy received from councils	1,055,635	-	1,055,635	1,029,888
Higher Level Stewardship Scheme	5,988	-	5,988	14,380
Woodland Management Grant Scheme	6,789	-	6,789	6,789
Woodland Improvement Grant	-	-	-	68,864
Windmill Restoration Income	-	55,525	55,525	74,250
	1,068,412	55,525	1,123,937	1,194,171

6. Charitable activities costs

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Windmill	109,777	-	109,777
Keepers & Commons Security	533,075	-	533,075
Commons maintenance	415,690	-	415,690
Playing fields maintenance	188,149	-	188,149
Property maintenance & improvements	180,545	-	180,545
Administration	-	566,204	566,204
	1,427,236	566,204	1,993,440

7. Support costs

	Governance costs
	£
Administration	566,204

7.1 Support costs, included in the above, are as follow:

	Management	Governance costs	Totals
	£	£	£
Keepers & Commons Security	162,631	-	162,631
Commons maintenance	17,958	-	17,958
Playing fields maintenance	15,224	-	15,224
Property maintenance & improvements	14,467	-	14,467
Administration	-	566,204	566,204
	210,280	566,204	776,484

Management

	2017	2016
	£	£
Gross payroll	167,942	139,779
Social security	16,979	12,990
Pensions	25,359	21,107
	210,280	173,876

7.2 Support costs - continued

Governance costs

		2017 Expenditure on charitable activities £	2016 Total activities £
Publications & subscriptions		1,458	2,583
Administration staff payroll		83,807	69,753
Administration social security		8,473	6,482
Administration staff pensions		12,655	10,533
Auditors' remuneration		2,055	2,015
Auditors' remuneration for non-audit work		8,985	7,785
Other operating leases		3,314	2,960
Office expenses		3,620	3,326
Insurance		4,090	2,689
Utilities and services		10,180	9,589
Telephone expenses		8,101	8,126
Postage and stationery		3,558	6,318
Sundry expenses		3,281	728
Legal fees	[a]	231,091	120,910
Professional fees		13,745	16,836
Advertising and printing		18,712	15,097
Computer server & other equipment		1,633	5,288
Travel costs		349	445
Cleaning costs		2,408	2,437
Training costs		5,635	7,945
Events		6,210	5,595
Website, internet and IT support costs		7,553	12,029
Communication strategy review	[b]	-	10,987
Bank charges		96	137
Council tax		22,195	22,138
Putney hospital easement valuation fees	[c]	33,000	-
Professional fees in dispute	[d]	(30,000)	30,000
Pension shortfall payments	[e]	100,000	95,000
		566,204	477,731

Brief explanation to key items

[a] The increase represents the on-going legal costs associated with the Charity Commission Statutory Inquiry, conduct of an elected Conservator and on-going pension issues.
[b] No expenditure was spent in 2016/17 implementing recommendations of the communication's strategy.
[c] This represents fees for Montagu Evans LLP (£21,250) and the retrospective valuation by Daniel Watney LLP (£11,750).
[d] Please refer to Note 18, page 30.
[e] Please see Note 20, page 31.

8. Trustees' remuneration and benefits

None of the Conservators receives any remuneration or expenses, nor do they, nor any person related to the Charity have any personal interest in any transaction or contract entered into by the Charity during the year (2016 - £Nil).

Trustees' expenses

There were no Conservators' expenses paid for the year ended 31st March 2017, nor for the year ended 31st March 2016.

9. STAFF COSTS

		2016/17	2015/16
		£	£
Wages and salaries		814,904	742,082
Social security costs		80,626	58,441
Other pension costs	*	119,895	105,053
		1,015,425	905,576

*An additional £100,000 (2016 - £95,000), (2015 - £91,396) has also been incurred in the year as a result of a deficiency in the past service pension. Please see Note 20, page 31.

The average monthly number of employees during the year was as follows:

	2016/17	2015/16
Chief Executive	1	1
Chief Operations Manager	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	2
Property	1	1
	22	22

For the year to 31 March 2017, one employee was paid between £80,000 and £90,000. No other employees were paid over £60,000.

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

10. Auditors remuneration

Amounts payable to the auditor for audit and non-audit services are as follows;

Auditors' remuneration	£2,035	(2016 - £2,015)
Accountancy fees	£8,985	(2016 - £7,785)

11. Tangible fixed assets

	Commons plant and machinery £	Playing fields equipment £	Totals £
Cost			
At 1st April 2016	243,113	80,565	323,678
Additions	38,745	612	39,357
Disposals	(10,709)	-	(10,709)
At 31st March 2017	271,149	81,177	352,326
Depreciation			
At 1st April 2016	140,423	43,571	183,994
Charge for year	30,976	9,325	40,301
Eliminated on disposal	(9,279)	-	(9,279)
At 31st March 2017	162,120	52,896	215,016
Net book value			
At 31st March 2017	109,029	28,281	137,310
At 31st March 2016	102,690	36,994	139,684

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Commons plant and machinery £
Cost	
Additions	38,227
Depreciation	
At 31st March 2017	5,575
Net book value	
At 31st March 2017	32,652
At 31st March 2016	-

12. Stocks

	2017 £	2016 £
Stocks for resale	1,122	1,392

13. Debtors: amounts falling due within one year

	2017 £	2016 £
Trade debtors	39,670	32,850
Other debtors	33,948	58,371
	73,618	91,221

14. Current asset investments – Mill House

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.

The total market value of the Mill House investment as at 31 March 2017 was £1,563,290. The Mill House investment performed well over the last twelve months, with a total unrealised gain of £141,156. The historic market values and movement in the Mill House investment is as follows;

Market value as at 31 March 2016 was £1,422,134	(2016 - unrealised loss - £79,089).
Market value as at 31 March 2015 was £1,501,223	(2015 - unrealised gain £75,210).

Over the last four years £366,094 of this fund (increased by £64,765 in the year) has been set against capital projects, however these resources have not been realised from the investments. Cash of £366,094 has been spent out of the General Fund which would have to be replenished from the Mill House investment in the not-too distant future.

During the year the advisers service fees and charges deducted from the investment amounted to £10,013. (2016 - £9,640).

15. Creditors: amounts falling due within one year

	2017	2016
	£	£
Hire purchase (see note 17)	7,147	-
Trade creditors	44,354	189,780
Other creditors	43,711	39,846
	95,212	229,626

16. Creditors: amounts falling due after more than one year

	2017	2016
	£	£
Hire purchase (see note 17)	21,385	-

17. Leasing agreements

	Hire purchase contracts	
	2017	2016
	£	£
Gross obligations repayable:		
Within one year	7,715	-
Between one and five years	23,279	-
	30,994	-
Finance charges repayable:		
Within one year	568	-
Between one and five years	1,894	-
	2,462	-
Net obligations repayable:		
Within one year	7,147	-
Between one and five years	21,385	-
	28,532	-

18. Provisions for liabilities

	2017	2016
	£	£
Provisions & contingencies	-	30,000

The Board of Trustees/Conservators with the support of the CEO were able to negotiate a discount on the professional fees that were in dispute as at 31st March 2016. These fees were paid in this financial year with a cost savings of £3,750 (net of vat). The Charity was advised by legal representative on this matter and acted on legal advice.

19. Movement in funds

	At 1/4/16	Net movement in funds	Transfers between funds	At 31/3/17
	£	£	£	£
Unrestricted funds				
General Conservancy Fund	810,709	(269,829)	(16,000)	524,880
Designated funds				
Election Sinking Fund *(see Note 19.1)*	32,000	-	16,000	48,000
Mill House Fund	1,132,431	64,765	-	1,197,196
Restricted funds				
Windmill Restoration Fund	74,250	(49,014)	-	25,236
	1,238,681	15,751	16,000	1,270,432
TOTAL FUNDS	2,049,390	(254,078)	-	1,795,312

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General Conservancy Fund	1,542,681	(1,812,510)	-	(269,829)
Designated funds				
Mill House Fund	-	(76,391)	141,156	64,765
Restricted funds				
Windmill Restoration Fund	55,525	(104,539)	-	(49,014)
	55,524	(180,930)	141,156	15,751
TOTAL FUNDS	1,598,206	(1,993,440)	141,156	(254,078)

19.1 Transfers between funds

Election Sinking Fund

The Election Sinking 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 2018.

As at 31 March 2017 a transfer of £16,000 was made to the Election Sinking Fund and the balance now stands at £48,000. It is recognised that there may be a need to increase this commitment in future years

20. Pension commitments

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 2016.

In the past, the local authority has from time to time reviewed the funding of the employee defined benefit scheme and adjustments have been made to the percentage contribution required to enable the scheme to continue.

An actuarial valuation of the employee defined benefit pension scheme as at 31st March 2016 shows an fair value shortfall in funding of £2,739,000 (2015 - £3,148,000); (2014 - £2,412,000). This shortfall is over a period of 14 years and the Conservators have been advised that there are no additional funding contributions required for the next two years.

From 1 April 2014, the minimum rates of contribution committed are £91,000 (2014/15), £95,000 (2015/16) and £100,000 (2016/17) and these additional contribution sums are due as a result of a deficiency in the past service pension.

The contributions for the year ended 31 March 2016 for employers were re-evaluated at 15.1% (2015 - 15.1%); (2014 - 25.4%). Based on the March 2014 actuarial valuation, the contributions in the year commencing 1 April 2014 decreased to 15.1% of gross salaries. The minimum employer contributions remains at 15.1%.

The pension charge for the year was £119,895 (2016 - £105,053); (2015 - £103,039); (2014 - £190,144).

21. Capital commitments

There were no capital commitments entered into at the year end.

22. Related party disclosures

There were no related party transactions for the year ended 31st March 2017.

23. Post balance sheet events

There remains the ongoing implementation of the Charity Commission Statutory Inquiry into the potential under-valuation of the Easement at Putney Hospital that could potentially result in litigation.
There remains potential litigation by a former employee about an element of pay in relation to pensionable entitlements under the Local Government Pension Scheme.
There is potentially action by a Levy-payer in relation to the WPCC Levy that was set for 2017/18.
The Charity Commission confirmed on the 31st May 2017 that they had appointed an Interim Manager to review the decision of the Board not to pursue the loss arising from the easement WPCC entered into with Wandsworth Borough Council at Putney Lower Common.

The next Section does not form part of the statutory financial reports

Wimbledon and Putney Commons
Conservators

Detailed Statement of Financial Activities
for the Year Ended 31st March 2017

		Unrestricted funds £	Restricted funds £	2016/17 Total funds £	2015/16 Total funds £
Income and endowments					
Donations and legacies					
Golf club contributions		16,078	-	16,078	15,824
Other donations		7,160	-	7,160	4,889
		23,238	-	23,238	20,713
Other trading activities					
Sports facilities	[a]	216,763	-	216,763	149,849
Property rents and wayleaves		102,705	-	102,705	99,050
Rent from filming and fairs		55,263	-	55,263	48,749
Logs and timber sales		24,539	-	24,539	22,836
Publication sales		2,611	-	2,611	2,995
		401,881	-	401,881	323,479
Investment income					
Deposit account interest		3,902	-	3,902	4,487
Mill House fund investment income		35,427	-	35,427	34,104
		39,329	-	39,329	38,591
Charitable activities					
Levy received from councils		1,055,635	-	1,055,635	1,029,888
Higher Level Stewardship Scheme		5,988	-	5,988	14,380
Woodland Management Grant Scheme		6,789	-	6,789	6,789
Woodland Improvement Grant		-	-	-	68,864
Windmill Restoration Income		-	55,525	55,525	74,250
		1,068,412	55,525	1,123,937	1,194,171
Other income					
Gain on sale of tangible fixed assets		9,821	-	9,821	-
Total incoming resources		1,542,681	55,525	1,598,206	1,576,954
Expenditure					
Charitable activities					
Gross payroll	[b]	563,156	-	563,156	532,550
Social security	[b]	55,174	-	55,174	38,969
Pensions	[b]	81,880	-	81,880	73,413
Horse and stable upkeep		32,563	-	32,563	20,291
Radios		767	-	767	5,212
Other expenses		2,945	-	2,945	2,879
Seeds, fertilisers, chemicals and materials		29,350	-	29,350	25,744
Carried forward		*765,835*	-	*765,835*	*699,058*

This page does not form part of the statutory financial statements

Wimbledon and Putney Commons
Conservators

Detailed Statement of Financial Activities
for the Year Ended 31st March 2017

		Unrestricted funds £	Restricted funds £	2016/17 Total funds £	2015/16 Total funds £
Charitable activities					
Brought forward		*765,835*	-	*765,835*	*699,058*
Fuel costs		8,613	-	8,613	8,836
Cleaning, litter disposal etc.		41,887	-	41,887	42,710
Property maintenance and renovation	[c]	42,257	104,539	146,796	40,863
REMPF Pavilion [Allocated to MH Fund]		28,494	-	28,494	25,048
Footpath restoration		-	-	-	30,947
Tree management		20,412	-	20,412	29,646
Machinery repairs and spares		28,076	-	28,076	27,153
Plant and equipment leased		3,068	-	3,068	1,320
Planned preventative maintenance [Allocated to MH Fund]		43,866	-	43,866	55,434
Woodland improvement expenditure		-	-	-	68,864
Insurance		29,626	-	29,626	21,664
Utilities and services		24,044	-	24,044	22,715
Vegetation survey		20,247	-	20,247	-
Springwell cottage [Allocated to MH Fund]	[d]	4,030	-	4,030	148,402
Training costs		3,737	-	3,737	6,075
Clothing costs		6,668	-	6,668	3,739
Pest control		285	-	285	163
Licences		565	-	565	738
Agents fees on rented property		-	-	-	7,625
Plant & machinery depreciation		30,976	-	30,976	28,686
Playing fields equipment depreciation		9,325	-	9,325	7,533
Hire purchase interest		406	-	406	-
		1,112,417	104,539	1,216,956	1,277,219
Support costs					
Management					
Gross payroll	[b]	167,941	-	167,941	139,779
Social security	[b]	16,979	-	16,979	12,990
Pensions	[b]	25,360	-	25,360	21,107
		210,280	-	210,280	173,876
Governance costs					
Administration staff payroll	[b]	83,807	-	83,807	69,753
Administration social security	[b]	8,473	-	8,473	6,482
Administration staff pensions	[b]	12,655	-	12,655	10,533
Auditors' remuneration		2,055	-	2,055	2,015
Auditors' remuneration for non-audit work		8,985	-	8,985	7,785
Other operating leases		3,314	-	3,314	2,960
Office expenses		3,620	-	3,620	3,326
Insurance		4,090	-	4,090	2,689
Utilities and services		10,180	-	10,180	9,589
Telephone expenses		8,101	-	8,101	8,126
Postage and stationery		3,558	-	3,558	6,318
Sundry expenses		3,281	-	3,281	728
Legal fees	[e]	231,091	-	231,091	120,910
Professional fees		13,745	-	13,745	16,836
Carried forward		*396,955*	-	*396,955*	*268,050*

This page does not form part of the statutory financial statements

Wimbledon and Putney Commons
Conservators

Detailed Statement of Financial Activities
for the Year Ended 31st March 2017

		Unrestricted funds £	Restricted funds £	2016/17 Total funds £	2015/16 Total funds £
Governance costs					
Brought forward		*396,955*	-	*396,955*	*268,050*
Publications		1,458	-	1,458	2,583
Advertising and printing		18,712	-	18,712	15,097
Computer server & other equipment		-	-	-	5,288
Travel costs		349	-	349	445
Cleaning costs		2,408	-	2,408	2,437
Training costs		5,635	-	5,635	7,945
Events		6,210	-	6,210	5,595
Website, internet and IT support costs		9,186	-	9,186	12,029
Communication strategy review		-	-	-	10,987
Bank charges		96	-	96	137
Council tax		22,195	-	22,195	22,138
Putney hospital easement valuation fees	[e]	33,000	-	33,000	-
Professional fees in dispute	[f]	(30,000)	-	(30,000)	30,000
Pension shortfall payments		100,000	-	100,000	95,000
		566,204	-	566,204	477,731
Total resources expended		1,888,901	104,539	1,993,440	1,928,826
Net expenditure		(346,220)	(49,014)	(395,234)	(351,872)

Brief explanations to key items

[a] In 2016/17 the Conservators entered into a Licence with King's College for use of the REMPF.
The 2016/17 increase is due to a statutory increase in National Insurance contributions, a small increase in staff salaries and the full year costs of the Chief Operations Manager.
[c] The £104,539 expenditure relates to the restoration of Grade II * Listed Windmill.
[d] This represents the final retention payment for the Springwell Cottage.
[e] The increase represents the on-going legal costs [& valuation fees] associated with the Putney Hospital easement and implementation of the Charity Commission's Statutory Inquiry, conduct of an elected Conservator and on-going Pension issues.
[f] The professional fees that were in dispute from 2015/16 has now been settled. The provision from 2015/2016 has been reversed in 2016/17 and the actual expenditure incurred has been re-allocated to Putney hospital easement valuation fees.