Approved by the Board of Conservators as at 7 June 2021, but subject to amendment as required for any events occurring between the release date and the Annual Open Meeting.

WIMBLEDON AND PUTNEY COMMONS CONSERVATORS

REPORT OF THE CONSERVATORS

AND

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

REGISTERED CHARITY NUMBER: 303167

Wimbledon and Putney Commons Conservators

Reference and Administrative Details for the Year Ended 31 March 2021

Conservators	Mr O Bennett MBE – appointed by DEFRA January 2021 Mrs S Bucknall – elected April 2021 Mr D Hince – elected April 2018; re-elected April 2021 Mr P Hirsch – elected April 2018; re-elected April 2021 Mr Michael Johnston – elected April 2021 Mrs D Neil Mills (Chairman) – elected April 2018; re-elected April 2021 Mr M Rappolt – appointed by Ministry of Defence May 2017; re-appointed May 2020 Mr N Ware – appointed by Home Office March 2018; re-appointed March 2021
Retiring Conservators	Mrs S Gillbe – elected April 2015; re-elected April 2018 Mrs S-J Holden – elected April 2018 Dr R Taylor – appointed by DEFRA April 2013; re-appointed April 2017
Chief Executive	Mr S Lee (to December 2020) Mr S Bound (acting from January 2021; appointed from June 2021)
Principal Address	Ranger's Office Manor Cottage Windmill Road Wimbledon London SW19 5NR
Registered Charity Number	303167
Independent Auditors	Kreston Reeves LLP Chartered Accountants and Statutory Auditor 9 Donnington Park 85 Birdham Road Chichester West Sussex PO20 7AJ
Solicitors	Russell Cooke LLP 2 Putney Hill London SW15 6AB
Bankers	Barclays Bank plc 8 Alexandra Road Wimbledon London SW19 7JZ

Wimbledon and Putney Commons Conservators

Report and Financial Statements

For the Year Ended 31 March 2021

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The following abbreviations are used in this document

WPCC or Charity	The Wimbledon and Putney Commons Conservators
1871 Act	Wimbledon and Putney Commons Act 1871
Board	The Board of Conservators of WPCC
NLHF	National Lottery Heritage Fund
LGPS	Local Government Pension Scheme

Approved by the Board of Conservators as at 7 June 2021, but subject to amendment as required for any events occurring between the release date and the Annual Open Meeting.

Wimbledon and Putney Commons Conservators

Report of the Conservators

For the Year Ended 31 March 2021

CHAIRMAN'S STATEMENT

The 16th of August 2021 marks 150 years since the Wimbledon and Putney Commons Act received Royal Assent and this important milestone is indeed a cause for celebration. Following hard on the heels of the most stringent restriction of freedoms any of us has ever experienced, we are all acutely thankful for the unstinting efforts of the team who manage this special open space that has been a source of solace, sanctuary and inspiration to so many of us over the past months.

It is also a moment when we should pause and record our appreciation to the individuals who had the vision and foresight in 1871 to recognise that open space was at least as important to the well-being of the population as were homes and transportation. We are all beneficiaries of their efforts and we should be reflecting not only on the great physical legacy that they created, but on their determination and courage to defy convention and challenge what must have appeared to have been an inevitable outcome.

Through their efforts, they not only defeated Earl Spencer's seemingly innocuous bill to enclose a portion of the Commons, but they galvanised support for the establishment of Wimbledon and Putney Commons through a separate Act of Parliament. In doing so, they created an independent organisation funded by a local levy and defined by a unique model of governance that allowed both local and the wider public interests to be directly represented and decision-making to be fully devolved. And it is this independence that has been fundamental in preserving the character and culture that make this resource so unique. In the words of its founder, Sir Henry Peek, 'Wimbledon and Putney Commons had no parallel in the United Kingdom'.

The pandemic has not only highlighted the importance of this unique resource but also its fragility and the need to think about the way in which the Commons are managed. Recognition of this fact has played a key role in furthering the development of our Masterplan, which will provide a long-term vision for both the natural and built landscapes of the Commons.

As the nation takes its first tentative steps towards a return to normality, we will continue our focus on developing this framework and, as part of that process, allow the ideas to be tested through public consultation. Delivery of the Masterplan will however only be possible with the funding necessary to support the initiatives and we have agreed to bolster our fundraising efforts for that purpose. As we have previously stated, we are also considering a reform of the levy though despite any increase, there will always be a need for fundraising to support capital projects. Constitutional reform will also be required to provide the legal certainty necessary to underpin certain investments and our collective resolve to progress this initiative remains undiminished.

In reviewing the events of the past year, the term 'unprecedented' seems both overworked and yet wholly inadequate. Our revenue has suffered due to the restrictions limiting formal use of the Commons whilst our cost base has increased due to the increased visitor numbers. The operational focus has shifted squarely to coping with the effects of increased usage and I am immensely grateful to the staff for their relentless effort to ensure that the Commons have remained accessible to all even during the most difficult periods of the pandemic.

Despite these challenges, on a strategic level, we have made important progress in governance matters over the course of the past year. Bringing the Charity Commission's Statutory Inquiry, opened on 18 August 2016, to a close has been our highest priority and we therefore welcomed the publication of the final report on 2 July 2020. As many of you are aware, the inquiry was established to investigate the charity's governance arrangements with particular focus on the Putney Lower Common easement. It represented a challenging period in the charity's long and distinguished history. With its closure, we have been able to move on and focus on the delivery of our charitable objectives.

In support of the inquiry's underlying objectives, the Conservators openly recognised the opportunity to provide further resilience in governance related processes and over the course of the past three years have put in place measures to deliver additional clarity, structure and rigour in a number of areas including the Access Framework, the Code of Conduct and the Enquiries and Complaints Procedure (including requests submitted under the Environmental Information Regulations).

In addition, we recognised the value in clarifying certain election procedures, a matter addressed by the Commission as part of the inquiry. As a result, we developed and published Election Guidelines in advance of the March 2021 triennial elections; the guidelines proved helpful for all parties involved in the elections and despite the restrictions in place due to the pandemic, the seamless execution of the elections demonstrates their value. Home Office appointed Conservator Nigel Ware acted as Returning Officer for the elections and I would like to record my appreciation to him for executing the role so effectively.

The Commission's report also identified the scope to further clarify certain provisions of the 1871 Act. We initiated a review of the constitution in 2018 through the establishment of a working group and since then have made significant progress to identify the areas requiring amendment and the various procedures through which any changes could be effected. In December 2019, we announced that our preferred approach to constitutional reform would be through secondary legislation and that we would begin a phased consultation process on the proposal in spring 2020. Although the consultation was suspended due to the pandemic, it remains very much our view that only through meaningful consultation that allows proper debate and scrutiny will the level of public support for change to the constitution be tested.

Given my earlier comments about our constitution serving us well, I would like to reassure everyone that constitutional reform is not about introducing a more permissive regime or diluting the fundamental purposes of the charity. 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 and make them available for the purposes of exercise and recreation. We are absolutely not looking to alter these.

We are fortunate to have the support in principle of the Charity Commission with this initiative although a decision by the Commission in March 2020 to review the scope of their powers to effect constitutional reform in general has delayed the process. We are also very grateful for the continuing support of two local barristers, Mr George Laurence QC and Mrs Francesca Quint, who serve as external members of the working group. Both are experts in their respective fields of open spaces and charity law and have provided invaluable assistance with this important undertaking.

The work of the Audit and Risk Committee, chaired by Conservator Mike Rappolt, has provided further scrutiny of our governance and although the committee's contribution may not be immediately obvious to the occasional visitor to the Commons, the insights provided have been invaluable in strengthening the organisation. I would also like to thank Mrs Sarah Wilton who has served as an external member of this committee for the dedication and diligence she has brought to this role and we are delighted that she has agreed to continue to support the committee.

As mentioned above, our triennial elections, normally an important part of the engagement process, were operationally flawless yet devoid of almost any physical interaction due to the pandemic. I would like to thank all of those who bravely put themselves forward as candidates, particularly in such an unfamiliar setting, and to all of those who supported the democratic process.

The elections also marked the end of term for two elected Conservators and I would like to thank Mrs Shirley Gillbe, who contributed across a wide range of areas over her six years in office, and Mrs Sarah-Jane Holden, who was instrumental in establishing the Friends' Group over her three-year term, for their loyal and generous service. Dr Rosalind Taylor, the DEFRA appointed Conservator, also retired in December 2020 having served as a Conservator and Chairman of the Wildlife and Conservation Forum since 2013. Their terms of office may have ended but their passion and support for the Commons lives on and I am grateful for their continued interest and involvement.

I would also like to thank my fellow Conservators, David Hince and Peter Hirsch, both of whom were successfully re-elected, for their support and commitment to enable the achievements of the past year to be delivered. We also welcome Oliver Bennett MBE, as the new DEFRA appointed Conservator, as well as Michael Johnston and Sue Bucknall as recently elected Conservators.

At the end of 2020, we announced with deep regret the decision of Simon Lee to retire as Chief Executive. Simon provided outstanding leadership for the Commons over the course of his six-year tenure and was instrumental in developing an ambitious long-term vision for the Commons. Simon identified the need to

develop a Masterplan to support that vision and successfully secured external funding from the National Lottery Heritage Fund to support this major initiative. Simon also put in place procedures to ensure the efficient day-to-day management of this vast resource, ensuring that regulatory and health and safety obligations were fulfilled. The culture and ethos that continues to characterise this unique organisation owes much to Simon's willingness to lead from the front and discharge his duties with integrity, strength and quiet determination. We are enormously indebted to Simon and wish him well in the future.

To lead the organisation through the next period of the Commons' history, we are pleased to have appointed Stephen Bound as Chief Executive effective 1 June 2021. Since joining WPCC in January 2016 as Chief Operations Manager, Stephen has assumed responsibility for the day to day operations of the Commons, a role that has been particularly critical over the past 15 months. Stephen has also played an integral role in the development of the emerging Masterplan and is particularly interested in the ecological aspects of the Commons with an emphasis on ensuring that they are able to recover from the increased visitor numbers and sustain longer-term environmental change. We congratulate Stephen on his appointment and look forward to working with him in his new role.

The Chief Executive leads a team of 21 talented and dedicated staff members, all of whom have consistently demonstrated a willingness to put the interests of the Commons ahead of their own, particularly during the difficult period of the pandemic. The role served by the Commons has perhaps never been so intensely tested nor widely appreciated yet throughout this period, there has never been any doubt regarding the commitment or selflessness that defines the organisation. The trophy cabinet remains at capacity and yet there is no sense that the award-winning performance, bolstered by yet more Gold Awards during 2020, is driven by anything other than a humble pride in achieving the highest standards in the management of public open space. We are immensely grateful to all the staff for their valued service.

Finally, I would like to express my sincere appreciation to all of those who have given freely of themselves to support the Commons through volunteering, membership of a committee or in another capacity. Some are well known to us whilst others remain anonymous but all are motivated by nothing more than a love of nature and a sense of community and I am grateful to all of them for their support and their guidance. We are also enormously indebted to those who have supported us financially either in aid of a specific project or more generally, including membership of the Friends. The generosity of all our donors and the public goodwill that it represents is humbling and we value each and every contribution.

In closing, I hope that we will take this opportunity of the 150th anniversary to celebrate the cherished open space that we are so fortunate to have on our doorstep. At the same time, I encourage everyone to take to heart the legacy that Henry Peek and others bestowed upon us, of vision, foresight and sense of purpose to ensure this precious resource remains with us and future generations forever.

Thank you.

CHIEF EXECUTIVE'S FOREWORD

The past year on the Commons has, unsurprisingly, been dominated by the impact of COVID-19. With options for recreation, relaxation and socialising limited, the Commons became a focal point for the local community in a manner not witnessed in living memory. Whilst this significantly increased the demands placed on both the staff and the infrastructure of the Commons, it also served to demonstrate their value to the mental and physical well-being of local residents.

The commitment, dedication and hard work displayed by our staff team has been exceptional. Whilst across the UK large sections of the workforce were furloughed, our staff worked throughout the pandemic to ensure the Commons remained well-maintained and safe for the thousands of people flocking to these public open spaces seeking an escape from lockdown. We also had reason to be even more grateful than usual for the support we have received from the local community in the form of volunteer time. The considerable rise in visitor numbers brought with it a significant increase in the quantities of litter being left on the Commons. Individuals and groups took it upon themselves to assist with litter picking, and the benefit this had cannot

be overstated. Despite this voluntary input, our litter and waste disposal costs rose dramatically from £23,193 in 2019/20 to £61,284 in 2020/21. This is before allowance is made for the considerable additional staff time spent managing waste and litter.

COVID-19 required other significant operational changes in order to keep our staff and visitors safe. The Ranger's Office was closed to the public for much of the year and a number of the office team worked from home in order to enable social distancing. Staff were encouraged to work alone where possible and/or safe to do so. As a precaution, our patrol horses, such an important feature of daily life on the Commons, were sent away for several months, in case the Keeper team were forced to self-isolate, leaving us without the staff to care for the animals.

The extremely wet winter that we experienced, coupled with the considerable additional footfall across the Commons, has unfortunately resulted in significant damage to some of our busier locations. Around the Windmill Car Park, large areas of ground have been so badly trampled that all vegetation has been destroyed. A number of the most well-used paths have more than doubled in width, as the increased number of users attempted to socially distance from each other.

The Government restrictions in place for large proportions of the past year have meant that the vast majority of the organised activities and events which would normally take place on the Commons were cancelled. Grassroots football and rugby came to a halt and the Rosslyn Park Schools Rugby Sevens tournament was cancelled for the second year running. Golf was played only sporadically. Running races and the weekly Parkrun disappeared. The touring funfairs and circuses, which have been part of life on the Commons for over a century, were unable to visit. Of the major events which normally form part of our annual calendar, only Wimbledon Bookfest was able to go ahead, albeit on a much-reduced scale. The loss of these events and activities had an unavoidable impact on WPCC's income. We are incredibly grateful to a number of the organisations who have long-term agreements for use of the Commons and who continued to pay their licence fees, despite not being able to use the facilities.

Inevitably, responding to the impact of COVID-19 has meant that much of the work we have undertaken through the past year has been reactive. It became necessary to place some projects on hold in order to enable us to continue (i) to ensure visitor safety and (ii) to maintain the 'natural aspect' of the Commons. Nevertheless, significant areas of work set out in the Business Plan have still been completed or progressed, despite the ongoing disruption.

WHAT WE ACHIEVED DURING THE PAST YEAR

Strategic Context

In June 2017, the Board approved the first ever Strategy ('the Strategy'), following a recommendation from the 2014 Governance Review. The Strategy sets out both the broad vision and specific initiatives for managing the Commons over the ten-year period from 1 April 2018 to 31 March 2028.

Our Vision

"Wimbledon and Putney Commons will be recognised as an exceptional and welcoming natural place for visitors where wildlife thrives"

The Strategy demonstrates the way in which the Board will play its part in making this area of south-west London a great place to live, work and visit, contributing towards a world class city. (A copy of the Strategy can be viewed at https://bit.ly/3fPF0rT.) The Strategy identifies two overarching long-term Strategic Objectives, which remain relevant for the purposes of this Conservators' report and are set out in Figure 1 below.

Wimbledon and Putney Commons Conservators

Report of the Conservators

For the Year Ended 31 March 2021

Safeguard

and improve for the public benefit the natural environment and wildlife conservation together with the use of Wimbledon and Putney Commons in a manner appropriate to its rich heritage.

Engage

with the Commons' communities to promote and foster for the public benefit a wide knowledge and understanding of the historical, ecological and recreational significance of the Commons.

*We will **achieve** these through exemplary organisation and management, delivering services, projects, and attracting more resources to the benefit of the Commons.*

Figure 1 – WPCC Strategic Objectives

Within the Strategy, five Strategic Themes emerged:

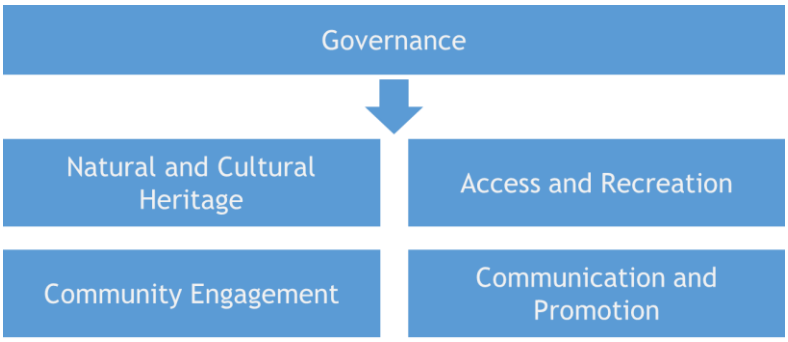

Figure 2 – Strategic Themes

Achievements and Performance 2020/21

It is within this strategic framework that individual initiatives are progressed through the development of a three-year rolling Business Plan. In April 2020, the Board agreed the three-year Business Plan for the period 1 April 2020 through 31 March 2023 in which 20 initiatives were agreed; progress on each of these initiatives over the past financial year is set out under each of the five Strategic Themes.

The need to respond to the impact of COVID-19 has rightly been the priority for WPCC over the past year. Although a number of the initiatives that had been included in the 2020 – 2023 Business Plan were suspended as the impact of the pandemic became clear, progress has been made in a number of areas over the course of the year ended 31 March 2021. The Board will formally consider the three-year Business Plan for the period 2021 to 2024 at its Board meeting in July 2021. As government restrictions are lifted and a semblance of normality returns to the Commons, the Board intends to renew the focus on a number of initiatives that have been suspended due to the pandemic.

Wimbledon and Putney Commons Conservators

Report of the Conservators

For the Year Ended 31 March 2021

Governance

Statutory Inquiry

The Charity Commission's Statutory Inquiry, which opened on 18 August 2016, came to a close with the publication of the Commission's Statement of Results of the Inquiry ('Inquiry Report') on 2 July 2020. Bringing the inquiry to a close had been a priority for WPCC and the charity worked closely with the Commission to support the inquiry and to ensure that measures were being put in place to strengthen WPCC's governance even whilst the inquiry was in progress.

The inquiry was established to investigate the charity's governance arrangements with particular focus on the Putney Lower Common Easement. The complexity of the matter under investigation was reflected in both the protracted timescales to complete the inquiry and the Commission's conclusions. Although it is not in anyone's interest to continue the debate, it is worth summarising the key findings, which as much as possible, adopt the wording of the Commission.

I. The Commission did not make any findings about the decision to grant the easement or the terms of that grant.

II. The inquiry found that the decision of trustees in February 2017 not to recover any funds which may have been lost was reasonable and properly taken.

III. The inquiry did not find any one individual responsible for any incorrect decision, act or omission.

IV. The inquiry found that the inability of the trustees in post between 2015 and 2018 to manage the dispute resulting from the granting of the easement was costly to the charity and evidence of mismanagement.

V. The Commission found that the administration, management and governance of the charity has now significantly improved, in particular since the elections of 2018, and the current trustees have demonstrated their ability to act collectively in the best interests of the charity.

A copy of the Inquiry Report may be found here; a copy of the Charity Commission's Media Release may be found here.

As mentioned above, in parallel with the work to support the Statutory Inquiry, we recognised the opportunity to provide further resilience in governance related processes including those in relation to third party access to the Commons. The Access Framework sets out processes for considering and structuring agreements in relation to licences, wayleaves, leases and easements between WPCC and third parties. The document was reviewed by a barrister and shared with the Charity Commission and continues to evolve as a result of ongoing experience. The framework takes into consideration both WPCC's powers and duties under the 1871 Act as well as the organisation's requirements under charity legislation, notably the Charities Act 2011 and serves as an important framework to ensure all requests for access are considered in a structured and systematic manner and are fully compliant with the relevant legislation.

Triennial Conservator Elections

Every three years, five of the eight Conservators are elected by residents, who are on the local authority electoral register and live within three-quarters of a mile of Wimbledon Common, or within the old Parish of Putney. The 2021 elections were held in March of this year, following extensive and detailed planning which commenced in July 2020. Mr Nigel Ware, the Home Office appointed Conservator, was appointed by the Board as the Returning Officer for the elections and Civica Election Services (formerly Electoral Reform Services) was engaged by WPCC to act as the election scrutineer.

As part of the Charity Commission's Statutory Inquiry, the Commission investigated complaints relating to the 2018 triennial elections. The Commission found that a lack of clear guidance relating to election procedures, for candidates, trustees and for the Returning Officer, created ambiguity and increased the scope for complaints. As a result, WPCC produced detailed Election Guidelines and Procedures, which set

out guidance for (a) the Returning Officer (b) the election scrutineers (c) candidates and (d) incumbent Conservators and (e) WPCC staff. The guidelines were published on WPCC's website at the beginning of the election process. WPCC received no complaints relating to the conduct of the 2021 elections.

Eligible voters were able to vote either online or by post and a total of 20.4% of the electorate voted, a slight reduction compared to 21.0% achieved during the 2018 election. Considering the impact of the COVID-19 pandemic on the elections in terms of restricting voter engagement, the participation rate was in line with expectations. Not surprisingly, the percentage of those voting electronically increased from 47% in 2018 to 55% in 2021, which not only reduced the cost of the elections for WPCC but reduced the risk of lost ballot papers and other operational difficulties.

Appointed Conservators

WPCC's governance structure stipulates that three of the eight Conservators are appointed by government departments: the Department for the Environment Food and Rural Affairs (DEFRA); the Home Office; and the Ministry of Defence (MoD). In line with the term for elected Conservators, appointments are for a period of three years.

In December 2020, Dr Ros Taylor, who had served as the DEFRA appointed Conservator since 2013, retired. Dr Taylor made a significant contribution to WPCC over her seven-year term, chairing the Wildlife and Conservation Forum and taking an active role in biological recording and the WPCC events programme, particularly the Bio Blitz. The Conservators and staff of WPCC are extremely grateful to Dr Taylor.

Following a thorough selection process, which followed best practice for public appointments, DEFRA confirmed the appointment of Dr Taylor's successor, Mr Oliver Bennett MBE in January 2021.

The reappointment for a further three-year term of Mr Nigel Ware, the Home Office appointed Conservator since 2018, was also confirmed in March 2021.

As previously reported, in May 2020, the first three-year term of the Conservator appointed by the MoD came to an end. The current Secretary of State, whilst recognising the current MoD appointed Conservator had acquitted himself well, chose not to re-appoint him for the full three-year term as he recognised the importance of the link between WPCC and the MoD and as such decided that the MoD appointed Conservator needed to have established links with the MoD. The current MoD appointed Conservator has therefore agreed to continue to serve the Board until such time as a new appointment is made. The recruitment process is underway though timescales remain uncertain given the impact of the COVID-19 pandemic on the MoD's operations.

Potential Constitutional Reform

Planning for the long-term future of the Commons has been one of the Board's primary considerations and significant resources have been directed towards the work associated with updating the charity's constitutional framework. There have been two key drivers for this; firstly, the Board recognised that its governance documents, the 1871 Wimbledon and Putney Commons Act and the 1847 Commissioners Clauses, do not meet the needs of a charity in the 21st century. This was echoed by the Charity Commission in the Inquiry Report, which stated 'the charity's governing document, which dates back to 1871, contained provisions and powers that either required modernisation and/or were not fit for purpose'. The Commission highlighted the need for a review, which they stated the Commission would support 'where appropriate'.

The second driver has been the Board's desire to develop and deliver a Masterplan for the Commons. In particular, planning for the future identified that (a) the levy was insufficient to meet the needs of the organisation and (b) regularisation and clarification of land and building matters was required to enable WPCC to resolve a number of operational matters associated with managing the Commons. It is important to note that there is neither a desire nor intention of diluting or diminishing the very high level of protection that is afforded by the 1871 Act.

Wimbledon and Putney Commons Conservators

Report of the Conservators

For the Year Ended 31 March 2021

The Constitution Working Group (CWG) was established by the Board in April 2018 to identify the constitutional changes required and the procedures through which any such changes could be effected. The agreed Terms of Reference provide clarity of scope and purpose:

> The purpose of the CWG is to consider amendments necessary to WPCC's constitutional framework that will enhance WPCC's ability to achieve its fundamental purpose of preserving, protecting and enhancing the Commons for the purposes of exercise and recreation as established by the Wimbledon and Putney Commons Act 1871.
>
> The review will identify areas where amendments to the constitutional framework are required in order to provide clarity, alignment, operational practicality and deliverability to WPCC's powers and rights and in doing so allow the organisation to consistently achieve high operational and strategic performance standards.'

By December 2019, much of the exploratory work had been completed and WPCC announced at its General Open Meeting its preferred option to amend certain elements of its constitution by means of a scheme under the Charity Commission and to consider amending the levy by means of a separate statutory instrument. Consultation on the proposals was designed to take place on a phased basis, commencing in spring 2020. Unfortunately, COVID-19 restrictions precluded the ability to carry out a meaningful consultation exercise and further progress on this project through 2020/21 was limited due to COVID-19 restrictions. In parallel with these developments, in March 2020, the Charity Commission notified WPCC that it was reviewing the scope of its powers to effect constitutional reform for charities in general under the Charities Act. An update from the Commission is awaited in order for WPCC to determine the best way in which constitutional reform may be achieved.

Remuneration Review

The review of staff remuneration, which originally commenced in 2019 but was placed on hold due to COVID-19, was completed in the first quarter of 2021. The aim of the review was to ensure that WPCC's remuneration framework recognised the contribution and commitment made by each and every member of staff and provided the appropriate opportunities for ongoing achievement, in a fair and non-discriminatory manner. This work was led on behalf of the Board by the Finance and Investment Committee (FIC), working with a specialist external consultant. The consultant reviewed WPCC's current salary arrangements and prepared a number of recommendations, which were considered by the FIC and ultimately approved by the Board. The recommendations were implemented, with minor changes, following consultation with the entire WPCC staff team.

Regulatory Issues

The Board is firmly committed to the principles of openness and transparency and has over the course of its tenure taken a number of decisions to proactively publish information that it believes is of interest and relevance to the public in relation to its decision making in both governance and operational matters. In further support of this objective, WPCC has implemented an Enquires and Complaints Process in order to establish clear timescales and processes for the handling of enquiries and complaints.

Although WPCC is not considered a public body for the purposes of the Freedom of Information Act 2000 (FOIA), WPCC is considered a public body for the purposes of the Environmental Information Regulations 2004 (EIR) and fully accepts the compliance requirements inherent in that designation. At the same time, data protection legislation has understandably increased the complexity of publishing and releasing information that may be deemed to contain personal information and external legal advice is often required to consider such information requests with the associated cost implications. In accordance with EIR legislation, guidance and processes for the handling of all information requests made under EIR have been implemented and published on WPCC's website.

During 2018, WPCC received requests for information under EIR relating to two separate historic matters: (i) the enforced sale of Mill House by WPCC; and (ii) the reciprocal agreements between WPCC and the Royal Wimbledon Golf Club (RWGC). The arrangements between RWGC and WPCC provided WPCC with the

ability to build a maintenance centre in order to fulfil its duty to maintain the Commons and in exchange provided the RWGC with access to an area of the Commons for parking (whilst at the same time maintaining pedestrian access for the general public). Having considered the resources required to identify, collate, review and redact personal and other confidential data, WPCC rejected both of these requests: the first because it did not consider that it related to 'Environmental Information' and the second because the request was deemed to be vexatious. The levy-payer appealed both decisions to the Information Commissioner's Office (ICO) and in both cases, the ICO firmly upheld WPCC's decisions. The levy-payer subsequently appealed both of the ICO's decisions to the First-tier Tribunal and, in the case of both appeals, WPCC joined the ICO as an interested party.

The First-tier Tribunal appeal hearing relating to the agreements between WPCC and the RWGC was held on 4 February 2021. The judge, in the Decision Notice published on 12 March 2021, firmly upheld the ICO's (and WPCC's) decision that the request for information was vexatious and dismissed the appeal. A copy of the Decision Notice may be found here

As explained above, WPCC fully appreciates the value of openness and transparency and supports the principle of access to information but did not consider that expending the charity's limited resources on providing this information was in the public interest, a view supported by both the ICO and the First-tier Tribunal.

The First-tier Tribunal hearing relating to the enforced sale of Mill House was held on 15 March 2021. The judge, in the Decision Notice published on 21 May 2021, firmly upheld the ICO's (and WPCC's) decision that the information did not constitute 'Environmental Information' and dismissed the appeal. A copy of the Decision Notice may be found here.

It is important to note that the subject requests consumed a significant amount of WPCC's resources, particularly the time of both officers and Conservators. The Board remains hopeful that the very definitive and clear nature of the Decision Notices from both First-tier Tribunals will put an end to the misuse of access to information legislation and allow the organisation to focus on its charitable objectives of protecting and preserving the Commons.

Natural and Cultural Heritage

London in Bloom

Despite all of the uncertainties that accompanied the outbreak of COVID-19 in 2020, the annual London in Bloom campaign continued undeterred.

Providing the opportunity for communities and organisations to be recognised for the improvements they make to the environment, London in Bloom, an independent charity and part of Britain in Bloom, is focused on the key issues of horticultural achievement, environmental responsibility and community participation.

Having been involved with London in Bloom since 2013, Wimbledon and Putney Commons are proud supporters of this very special London campaign and each year, Wimbledon Common and Putney Lower Common are entered into the event as two separate entries.

Evaluated during 2020 via a desk top report, both entries were presented with a Gold Award which reflects an exceptionally high standard that is demonstrated throughout all seven sections of the campaign's marking criteria.

Monitoring Report and Annual Conservation Report

As a result of the dedicated efforts of volunteers and WPCC staff, during 2020/21, the sixth consecutive annual Ecological and Environmental Monitoring Report was produced by Dr Ros Taylor, a former DEFRA appointed Conservator and the former Chairman of WPCC's Wildlife and Conservation Forum.

In addition to this report, during March 2021, the Annual Conservation Report was produced by the Commons' Conservation and Engagement Officer, Peter Haldane. This annual report has been produced since 2000 and provides a summary of the conservation, volunteering and public engagement events that have occurred on the Commons during the past year.

Wimbledon and Putney Commons Conservators

Report of the Conservators

For the Year Ended 31 March 2021

A copy of both reports can be found on the Wimbledon and Putney Commons website.

Management Works

Heathland and Acid Grassland

Managed under the guidance of a five-year Countryside Stewardship Agreement with Natural England, all areas of heathland and acid grassland on Wimbledon and Putney Commons are found within the 364.5 hectares of the Commons that have been designated as a Site of Special Scientific Interest (SSSI) and a Special Area of Conservation (SAC). SSSI and SAC designations are assigned to areas of land in the United Kingdom that are considered to be valuable in terms of the flora, fauna, physiological or geographical features that can be found on them and as a result, these areas are provided with a high level of legal protection.

Providing a fragile and threatened array of habitats, from 1 April 2020 to 31 March 2021, management of these areas has included Bracken control, the rotational cutting of Gorse, the cutting back of scrub, the coppicing of large trees along the edge of two areas of heathland, removal of invasive weeds and the cut and collection of vegetation from five areas of heathland and acid grassland.

At approximately six-yearly intervals, SSSI land is assessed by Natural England against six different conditions. At the current time, the heathland and acid grassland habitats that can be found on the Commons have all been classified as *'Unfavourable recovering'* which means that while various areas on the site are not yet fully conserved, all of the necessary management measures are in place. Provided that the recovery work on these areas is sustained, it is considered that the SSSI will reach favourable condition in time.

Unfortunately, as a result of the restrictions that accompanied COVID-19, volunteer groups were unable to contribute as much time to the Commons upkeep as they have in the past but we are hoping that 2021 will enable all of the Commons' volunteering activities to return back to and in some cases exceed pre-COVID-19 levels.

Woodlands

Covering an area of 291 hectares, woodland is the largest habitat type found on Wimbledon and Putney Commons.

To help manage the Commons' woodland, all work is carried out under the guidance of a five-year Countryside Stewardship Agreement that has been agreed by the WPCC, the Forestry Commission and Natural England.

Despite the absence of volunteer help around the Commons' woodland and the sustained level of pressure that was brought upon the Commons' full-time workforce by the events that accompanied COVID-19, a great deal of woodland management was still achieved between 1 April 2020 and 31 March 2021.

Perhaps the most significant area of woodland management that was carried out on the Commons during this period involved the thinning of trees along two main rides on Putney Heath. Prior to any work being carried out along either of these rides, both areas of woodland were largely comprised of a dense cover of Holly which resulted in a very dark and even-aged section of woodland.

With the woodland edge providing the interface between the high forest and open ground, trees were thinned to approximately 10 metres away from the edges of the rides to allow increased levels of light to reach the ground which will be of great benefit to a wide range of sun loving plants and wildlife.

In addition to this work, other operations that were also carried out around the Commons' woodland between 1 April 2020 and 31 March 2021 included tree safety work, the planting of 800 small trees, the creation of deadwood habitats, selective tree thinning, the management of invasive species such as Oak Processionary Moth and Japanese Knotweed, the provision of public information, survey work and the restoration of two woodland glades.

With both woodland glades located around the south west section of Wimbledon Common, the most significant piece of this work involved the restoration of Stag Bog which is one of three historic bogs that can be found on Wimbledon Common. From an area that had gradually been taken over by a dense cover of bramble and small trees, by the end of March 2021, Stag Bog once again contained a series of small pools and an environment that had been much improved.

Aquatic Management

Following on from the large restoration project that was carried out by the Wimbledon and Putney Commons Conservators and the South East Rivers Trust (SERT) along the Wimbledon Common section of the Beverley Brook during the latter part of 2018 and the beginning of 2019, between 1 April 2020 and 31 March 2021, restoration and management of the brook has continued in a number of different ways.

To help increase the diversity of vegetation that can be found along the Wimbledon Common section of the Beverley Brook, during August 2020, 5,000 small plants were planted along the edges of the brook by staff and a small number of volunteers from SERT. Including eight different species of aquatic plant, it is anticipated that these will further add to the habitat value and the overall aesthetics of this area of the Commons.

In addition to this work, regular litter picks were carried out along the Beverley Brook by staff from WPCC, invasive species such as Himalayan Balsam were removed, various wooden berms along the brook were repaired by SERT and perhaps most significantly, a long section of path between the Richardson Evans Memorial Playing Fields (REMPF) and the bottom of Robin Hood Ride was re-surfaced during August 2020 to further improve access across the Commons.

Access and Recreation

Enhancement of the Shared-Use Pedestrian and Cycling Path

In 2019 WPCC submitted a successful application to South Western Railways' Customer and Community Improvement Fund (CCIF) for £60,000 in order to resurface the section of the shared used pedestrian and cycle route which runs alongside the Beverley Brook from the REMPF Pavilion to the western end of Robin Hood Ride. Following delays due to COVID-19, work on the project was completed in September 2020. The total cost of the work was £80,000, with the remaining £20,000 provided by the Friends of Wimbledon and Putney Commons. The path improvement complements the river restoration work undertaken to the Brook in 2018, providing access for all to the Brook to experience the riparian habitat and its ecology as it recovers.

Richardson Evans Memorial Playing Fields

The five-year agreement signed in 2015 with Thomas's Schools for the use of facilities at the REMPF expired in September 2020. We are pleased to report that agreement was reached with Thomas's Schools on a new five-year licence. This provides WPCC with essential income, whilst making use of the facilities at REMPF during weekdays, when they are otherwise underutilised. It includes use of parts of the pavilion, a number of pitches and also accommodates outdoor education for Thomas's pupils, helping to raise awareness amongst a new generation of the importance of wildlife and open spaces.

Richardson Evans Memorial Playing Fields Pavilion

In 2019, consultants If_Do were appointed to prepare a RIBA Stage 1 Feasibility Study to consider options for the redevelopment of the REMPF Pavilion. The building, originally constructed in the 1930s, is now in a poor state of repair and the facilities are outdated. Following a delay to this work due to COVID-19, the study was completed in early 2021 and the outcome is that it would be economically and operationally more viable to replace the existing building than to undertake refurbishment. Consultation on the proposals for a new building has been carried out with the regular users of REMPF and feedback has been positive. WPCC has engaged a fundraising consultant to identify potential sources of capital to fund the construction of a new pavilion.

Community Engagement

Friends of Wimbledon and Putney Commons

In April 2019, the Board agreed the basis for establishing the Friends of Wimbledon and Putney Commons as a Conservator-led, integral part of WPCC. The Friends bring together all of those who are connected by a passion for the Commons for the purposes of collective celebration and fund raising.

Wimbledon and Putney Commons Conservators

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For the Year Ended 31 March 2021

Unfortunately, events planned for the 2020/21 year were cancelled due to COVID-19 but energies are now focussed on planning a series of events during 2021/22 to celebrate the 150th anniversary of the date on which the Wimbledon and Putney Commons Act received Royal Assent on 16 August 1871.

Volunteer Programme

Unfortunately, as a result of COVID-19, all organised volunteer group activities were temporarily suspended for much of the period between 1 April 2020 and 31 March 2021.

Despite this situation, throughout this period of time, the Commons were still assisted by the ongoing involvement of a large number of volunteer litter pickers, some of whom litter pick on the Commons on a daily basis. Covering all areas of the Commons, these individuals have provided invaluable assistance in helping to keep the Commons free of litter.

Along with the 41 young people who have helped to litter pick on the Commons as part of their Duke of Edinburgh Awards, between 1 April 2020 and 31 March 2021, volunteer litter pickers have provided a total of 2,027 hours of assistance to the Commons.

While this amounts to a very impressive number of hours, it should be noted that there are also many other individuals who continue to litter pick on the Commons but are either not known to us or simply do not keep us updated about the hours they spend on the Commons. While it is virtually impossible to accurately guess how many hours these individuals spend litter picking on the Commons, their efforts are nonetheless, greatly appreciated by all who work on the Commons.

Although COVID-19 has meant that the level of volunteering on the Commons has been less than in previous years, volunteer litter pickers, scrub bashers, the Commons' mid-week Estate Team and wildlife recorders have, where possible, all contributed valuable assistance to the Commons over the past year.

Despite all of the disruptions and added pressures that have affected the Commons and everybody who is involved in their upkeep, over the past year, a total of 2,447 'known' volunteering hours (including that of the litter pickers) have still been provided by individuals intent on helping to protect the Commons during these difficult times.

After an extremely challenging year, we have been very excited to welcome back all of the Commons' volunteers.

Masterplan for the Commons

In September 2019, confirmation was received that WPPC had secured a grant of £126,100 (80% of the total approved project cost of £157,200) to:

- create a Masterplan for the Commons, articulating the way in which the landscape and built assets relate to one another, looking at interpretation, education, volunteering, visitor facilities, perimeter conditions and landscape management;
- create a Conservation Management Plan;
- create an Audience Development Strategy;
- create a Volunteer Development Plan;
- create an Education and Interpretation Plan;
- create a Business Plan;
- develop a fundraising strategy;
- improve leadership capacity and resilience;
- hold an event of appreciation for National Lottery players, stakeholders, consultees, general public and other fund-supported organisations.

The project was launched on 1 November 2019 and Barker Langham, a consulting firm with expertise in this area, was selected through a competitive tendering process in 2019 to manage the project. The intention was that the project would be completed by August 2020. However, when the nation went into lockdown on

23rd March 2020, the project was put on hold, and neither WPCC nor the consultants were in a position to recommence work until November 2020.

Since recommencing work on the project, Barker Langham has produced draft versions of the Masterplan, Business Plan, Interpretation Plan, Volunteer Development Plan and Built Heritage Conservation Management Plan, along with a Business Plan for the redevelopment of the REMPF Pavilion. These documents have been reviewed by the Board of Conservators and staff and are now being amended by Barker Langham to reflect the Board's comments. As stated earlier, the Board considers that undertaking public consultation with users of the Commons is essential. As COVID-19 made this extremely difficult, if not impossible, the decision has been taken that the amended documents will be considered to be 'drafts – subject to public consultation' and consultation will be undertaken with the local community over late summer 2021, when Government restrictions will hopefully have been lifted.

Mounted Keepers

Protecting the Commons so that they are available for the purposes of recreation and exercise is a core duty of WPCC. Part of this responsibility therefore involves providing public reassurance and dealing with incidents, particularly where these involve anti-social behaviour or breaches of the Wimbledon and Putney Commons Byelaws. This work is carried out predominantly by the team of six Mounted Keepers, who undertake daily patrols of the Commons. Whereas the Keepers would normally record all incidents which they deal with, the huge numbers of visitors, many of whom were unfamiliar with the Commons and the byelaws, coupled with new COVID-19 related restrictions, meant the number of incidents each day was so high that recording every breach became very challenging and records for this unprecedented period in WPCC's history are therefore incomplete.

In order to mitigate against the risk of having insufficient resources to care for the horses in the event of staff shortages due to illness or self-isolation and because all the Keepers' resources needed to be directed towards implementing the COVID-19 guidance, at the beginning of lockdown in March 2020, the horses were put out to pasture and patrols were carried out on foot or in vehicles during the early part of the year. The horses returned to the Commons in August 2020 and mounted patrols recommenced.

During Autumn 2020, the Keepers trialled the use of body worn video cameras. The cameras are used to record incidents and to help to defuse confrontational situations in which, for example, individuals stopped by the Keepers for breaches of the byelaws become abusive or threatening. The trial proved to be successful and provision has been made in the 2021/22 budget for the purchase of cameras for use by the Keeper team in their day-to-day work.

Communication and Promotion

During the 2020/21 financial year, our plans for the range of events we normally hold on the Commons was severely curtailed by the Government restrictions through the lockdowns, and the measures that remained in place even when lockdowns were eased.

All our major events such as the BioBlitz Weekend of Nature, Commons Open Day, Easter Egg Hunt, Halloween Pumpkin Hunt and the very popular Carols at the Windmill were cancelled. The series of walks we hold throughout the year – the five Bird Walks, the Birdsong Identification Workshop, butterfly and dragonfly walks along with the three seasonal staff-led public walks – were all also cancelled.

Given the importance of all these events in allowing us to engage with visitors, both in welcoming people to the Commons who may not otherwise visit and the opportunity some of the events provide for staff to explain the work we are carrying out and the importance of our wildlife, this was quite a blow. The BioBlitz Weekend of Nature, for example, has become a core event that attracts people of all ages and has become key in encouraging the younger generation who already have a keen interest in nature or to introduce the Commons' wildlife to those that may not have previously understood its importance.

Fortunately, several of our events were able to move to online. The Easter Egg Hunt moved to our website with Easter Eggs hidden throughout the site. Nearly 100 people took part with one person drawn at random winning an Easter Egg. We also provided an Activities with Nature page, providing links to lots of nature-related online activities for children and adults alike who could not get out during the early days of the lockdown.

The Annual Open Meeting in July 2020, at which the Conservators presented their Annual Report and Accounts, as well as the General Open Meeting in December 2020, were successfully held via Zoom

Webinar. The latter event focuses more on operational matters and we welcomed Carol Andrews, owner of the Wimbledon Village Stables, to talk about their history with the Commons.

In February 2021, our popular Winter Talk, held via Zoom, also attracted far more attendees than usual. We were delighted to welcome Edwin Mallins, the Nature Reserves Manager at the London Wildlife Trust. Edwin's talk, entitled "A London Alive with Nature", focused on nature in an urban environment and how important habitats, such as the Commons, fit in to the wider landscape as well as how we can manage land for wildlife in London today and what more could we do.

Local resident, Alan Blower, provided a welcome alternative to our usual Spring Walk, with his virtual tour of the Ponds of Wimbledon and Putney Commons. Entitled "Wimbledon Common: The Nine Ponds", this was a fascinating virtual tour following the five-mile walking route linking the nine ponds on the Common. As well as providing information about the ponds with some stunning photographs of the route, Alan also included some history of the Commons including royal celebrations, ghostly stories and the exploits of local villains. The tour also took in the five war memorials and the numerous magnificent houses that adjoin the Common including four with blue plaques. The first of Alan's talks was held for the Friends of Wimbledon and Putney Commons, with around 60 people attending, but proved to be so popular that he kindly agreed to hold a second that was open to anyone to attend; with over 400 people attending, this was a fantastic way to reach so many more people than we could ever attract to a physical walk.

Moving forward, when we can once again all meet in public, consideration will be given to continuing to hold Zoom events to allow us to reach that much wider audience.

Communication via our e-Newsletters continued throughout the year with ten newsletters published between April 2020 and March 2021. These were particularly important as a means for us to keep people updated on any restrictions that were in place, as well as providing a welcome look at the Commons for those unable to visit.

What We Want to Achieve in 2021/22

It is hoped that as we move through 2021/22 and the day-to-day impact of COVD-19 on our operations recedes, we will be able to move away from the reactive approach that has been necessary through 2020/21 and return to a more strategic way of working, continuing to make progress against some of our long-term objectives. There will be particular focus on a number of key initiatives, all of which are integral to WPCC's 2021 to 2024 Business Plan.

- ***Masterplan -*** Completion of the 'Commons for the Next Generation, Green Space for All' project, which is funded by the NLHF, will produce a draft Masterplan by summer 2021, which articulates the long-term vision for the Commons. Public consultation on the Masterplan will be undertaken during late summer 2021 with a view to finalising the Masterplan by the end of 2021.
- ***Redevelopment of the REMPF Pavilion –*** The Board recognises the importance of the pavilion at REMPF fulfilling WPCC's charitable objects and duties under the 1871 Act in relation to recreation and exercise. In addition, the pavilion is an important community resource and provides significant income for WPCC as well as providing accommodation for staff and public amenity facilities. Recent studies have confirmed that decades of under-investment have meant that the pavilion needs to be rebuilt. Planning for this, which is likely to take several years, will be progressed during 2021/22.
- ***Constitutional Reform -*** Delivery of the Masterplan will require sustainable financial capacity, operational clarity and effective governance, and the constitutional amendment process, if successful, will provide this resilience. A phased consultation to understand the views of stakeholders regarding potential amendments to WPCC's constitutional framework forms a critical part of the constitutional reform process. Due to COVID-19 and the decision by the Charity Commission to review the scope of their powers to effect constitutional reform for charities in general, this process has been delayed but we hope to recommence the process during 2021/22.
- ***Fundraising –*** The charity recognises the need to build its fundraising capacity to provide the income necessary to achieve its ambitious plans. In particular there is a need to increase income from grants and appeals. Developing a fundraising strategy that enables WPCC to achieve this aim will be a priority for 2021/22.

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- ***150th Anniversary Celebration -*** Through the Friends of Wimbledon and Putney Commons and building on the success of recent fund-raising initiatives, there is the opportunity to harness the passion and energy of the local community to support the Commons through specific projects and the upcoming celebration of the 150th anniversary will hopefully help galvanise the local community in supporting this effort.
- ***Land Management Plan-*** The Land Management Plan, development of which remains in progress, will set out the longer-term vision and operational direction for conserving and enhancing habitats and populations of priority species enhancement on the Commons. In particular, the plan will set out the work required to ensure the heathland, woodland, ponds and mires found on the Commons are managed in order to preserve and improve their condition and value for wildlife. A key medium-term goal will be returning the Site of Special Scientific Interest (SSSI) and the Special Area of Conservation (SAC) to favourable condition.
- ***Volunteering –*** The ambitious programme of work arising from the Land Management Plan will require additional 'hands' if we are to achieve our aims. One means of securing this extra input is through expanding the existing volunteering scheme and we are particularly interested in developing some of our volunteers so that they are capable of supervising small teams of volunteers.

Wimbledon and Putney Commons Conservators

Report of the Conservators

For the Year Ended 31 March 2021

OUR FINANCIAL POSITION

Financial Review

During the 2020/21 year, the financial results were affected by the impact of Covid and other non-recurring costs. The table below summarises the financial performance for the year ended 31 March 2021 and indicates an excess of expenditure over income of £284,356 before taking account of the additional charges in respect of the defined benefit pension scheme; these additional charges do not of themselves result in a cash outflow for the charity.

	Year ended 31 March 2021			***2020***
	Unrestricted funds	Restricted funds	Total funds	Total funds
Total income	1,761,020	110,941	1,871,961	1,874,034
Total expenditure before additional charges in respect of defined benefit pension schemes	(2,030,192)	(126,125)	(2,156,317)	(1,814,465)
Net expenditure before additional charges in respect of defined benefit pension scheme	(269,172)	(15,184)	(284,356)	59,569
Additional charges in respect of defined benefit pension scheme	(299,000)	-	(299,000)	(348,000)
Net expenditure before investment gains	(568,172)	(15,184)	(583,356)	(288,431)
Net gain/(loss) on investments	279,616	-	279,616	(88,706)
Net expenditure before other gains and losses	(288,556)	(15,184)	(303,740)	(377,137)
Transfer between funds	(25,000)	25,000	-	-
Actuarial gain/(loss) on defined benefit pension scheme	(25,000)	-	(25,000)	528,000
Net movement in funds for the year	(338,556)	9,816	(328,740)	150,863
Total funds brought forward	484,183	61,569	545,752	394,889
Total funds carried forward	**145,627**	**71,385**	**217,012**	**545,752**
Comprising:				
Negative pension reserve	(2,857,000)	-	(2,857,000)	(2,533,000)
Other reserves	3,002,627	71,385	3,074,012	3,078,752
Total funds	**145,627**	**71,385**	**217,012**	**545,752**

Wimbledon and Putney Commons Conservators

Report of the Conservators

for the Year Ended 31 March 2021

Income

Unrestricted income for the year was £1,761,020 which was £12,899 lower than the previous year. The main decreases in income were £38,227 from sports facilities and £26,325 from filming and fairs, both of these reductions being caused by movement restrictions imposed by the Government to combat COVID-19. The levy increased by £29,649 and represented 71% (2020: 69%) of the total unrestricted income of the charity in the year.

In view of the ongoing need to optimise the use of the charity's resources and recognising the requirement to commit investment to the Commons' buildings and infrastructure, the Conservators increased the 2021/22 levy to its maximum permitted level which will generate an additional £14,151 of income in the year ending 31 March 2022.

The main elements of restricted income were a grant of £60,000 from South Western Railways representing 75% of the cost of upgrading the Beverley Brook path and a further grant of £46,035 from the National Lottery Heritage Fund relating to the Masterplan project.

Expenditure

Total unrestricted expenditure on charitable activities for the year amounted to £2,030,192 (before taking account of the additional charges in respect of the defined benefit pension scheme) which represented an increase of £292,091 over the previous year. Restricted expenditure increased by £49,761.

The most significant changes in expenditure during the year were as follows:

- An increase of £160,142 in commons maintenance costs as a result of an extra £70,608 being spent on cleaning, skips and rubbish removal because of the pandemic and £80,000 relating to the cost of upgrading the Beverley Brook path;
- Support costs (before taking account of the additional charges in respect of the defined benefit pension scheme) increased by £183,885 with the most significant variations being:
    - The cost of £58,250 in respect of the triennial election;
    - A reduction of £27,198 in NLHF expenses as the largest part of the project had taken place in the prior year;
    - An increase of £90,635 in administration staff salaries where the largest increase was associated with the retirement of a senior member of staff;
    - A reduction in professional fees of £24,609 where the main factor was that the prior year figure included a one-off cost relating to the Richardson Evans Memorial Playing Fields;
    - An increase in legal fees of £109,420 caused by an employment matter and the cost of defending two appeals made by a levy-payer against a finding of the Information Commissioner's Office in favour of the charity.

Other matters

The impact of COVID-19 on the financial markets during the first quarter of 2020 caused a reduction of the charity's investments of £89,000 during the year ended 31 March 2020. However, during 2020-21 the financial markets re-bounded and the value of the investments increased by £280,000.

At 31 March 2021 the charity's bank balances amounted to £181,131 (2020: £332,129).

Pension Scheme

The charity is a member of the London Borough of Merton LGPS. The latest triennial actuarial valuation (TAV) of the LGPS was published in March 2020 and set out the actuarial position of the LGPS at 31 March 2019 and the contributions required for the three years ending 31 March 2023. At the valuation date the LGPS had assets sufficient to cover 103% of its accrued liabilities and WPCC's share of the LGPS was assessed at 104% of its accrued liabilities. A copy of the 2019 actuarial valuation can be inspected at https://bit.ly/2zEKepW.

The TAV is prepared to assess the funding position of the LGPS and to determine the contributions actually payable by participating employers for the ensuing three years. For accounting purposes, a different valuation methodology is used which is intended to aid comparison between different entities with defined benefit pension schemes. The element of the valuation methodology which causes the greatest difference between the two valuations is the discount rate used to compute the liability to pay pensions. The TAV at 31 March 2019 used a discount rate of 4.8% whereas the valuation at 31 March 2019 for accounting purposes used a discount rate of 2.4%. The use of a discount rate that is calculated on a different basis and as a result is much lower than that used in the TAV resulted in WPCC's share of the LGPS recording a deficit of £2,713,000 for accounting purposes whereas the TAV showed a surplus of £276,000.

As at 31 March 2021 WPCC's pension deficit within the LGPS for accounting purposes was £2,857,000, an increase of £324,000 over the previous year. The changes to the deficit are shown in note 24 to the financial statements.

GAAP in the United Kingdom requires the inclusion of the deficit on the LGPS in WPCC's accounts. The deficit itself is shown as a liability on the balance sheet with a corresponding amount charged to a negative pension reserve. The movements in the deficit from year to year are charged/credited within the Statement of Financial Activities and the main components for the year ended 31 March 2021 were:

- the current service cost of providing the pension which at £363,000 was £153,000 in excess of the contributions payable to the LGPS by WPCC;
- a past service cost of £79,000;
- a notional net interest charge on the defined benefit pension obligation which amounted to £59,000; and
- an actuarial loss of £25,000.

It should be noted that the pension liability included in the balance sheet does not represent a liability which is payable because, as described above, the contributions payable to the LGPS are based on the results of the TAV.

Further details of the LGPS will be found in the notes to the financial statements.

Principal Risks and Uncertainties

The principal risk to the charity during the year has been the continuing COVID-19 pandemic. The impact of the pandemic on the operations of the charity has been described earlier in this report. The financial consequences of the pandemic for the charity in the financial year 2021/22 are difficult to determine, but on the basis that the relaxation of movement and other restrictions already announced by the Government continue as planned there is a reasonable expectation that the impact on the charity's finances for the year will be less severe than in 2020-21.

Despite various amendments that have been introduced over the years, the administrative provisions of the 1871 Act have not been materially updated since 1871 and this presents a risk that has been acknowledged by the Charity Commission. A Constitution Working Group has been established to review the current arrangements. This is not about introducing a more permissive regime or diluting the fundamental purposes of the charity but introducing a workable set of rules to enable the organisation to fulfil its core objectives in a 21st century working environment. The charity had planned to commence a public consultation process on the potential changes to the constitutional arrangements in April 2020, but

the COVID-19 restrictions meant that the process had to be postponed. As noted earlier, the Board will be considering re-instating the consultation process after discussions with the Charity Commission.

The Commons contain a large number of buildings, many of which are over 100 years old. The age of such buildings brings the risk that unforeseen expenditure may be required to maintain the operational capability of such buildings.

Risks to the charity's buildings and other infrastructure are managed by means of routine inspections which are aimed at identifying problems before they arise. However, given the age of such buildings and infrastructure it is inevitable that unforeseen and sometimes costly expenditure will arise from time to time.

Fundraising

The Wimbledon Village Stables continued their fundraising activities in order to provide capital to invest in improvements to the equestrian facilities on the Commons. A further £4,906 has been raised during the past year. This sum will be added to the total raised in previous years by the Village Stables and used to improve the drainage of and resurface the horse training ring, known as the Sandy Ring, on Wimbledon Common. This work is scheduled to be carried out in the first half of 2021/22.

The memorial bench donation scheme, relaunched in 2018, has continued to be successful. Donations made to sponsor memorial benches during 2020/21 totalled £24,255.

In 2017 WPCC established a car park donation scheme which enabled visitors to make donations for car parking via a coin operated pay and display machine or online. Regular users can also make an annual donation of £120. During 2020/21 the donation scheme brought in income of £2,894. Measure to increase the ease of donating, including through installation of contactless payment machines, are being considered.

During the summer of 2018, the Board launched a new appeal to raise £20,000 for the creation of a Wildlife Garden in front of the Ranger's Office, near to the Information Centre. The work marks the start of the enhancement of the area to make it more appealing to visitors and to create an education area for our younger visitors to see the wildlife that is attracted to the garden, learn about the flowers and plants or try their hand at pond dipping. As of 31 March 2020, £19,108 had been raised. The pressure on staff resources as a result of COVID-19 has meant that we were unable to progress this project during 2020/21. However, we are proposing to commence work in September 2021. The garden will also provide a living memorial to Mr Dave Wills, a local bird expert, who devoted a lot of his time studying the Commons' bird life and produced the annual Commons Bird Report for over 40 years.

The Friends of Wimbledon and Putney Commons were established during 2019/20 and membership continued to grow during 2020/21. At 31 March 2021 there were 501 subscriptions (increased from 247 at the end of March 2020) which had generated income of £36,113 including Gift Aid. This compares favourably with 2019/20 when the Friends raised £19,776. As reported above, £20,000 from the Friends scheme was used to fund the resurfacing of the Beverley Brook pedestrian cycle route.

Apart from the appeal described above in relation to the Wildlife Garden, the formation of the Friends of Wimbledon and Putney Commons and the voluntary donations scheme at the Windmill car park, the charity did not undertake any significant fundraising activities during the year and it was not subject to an undertaking to be bound by any voluntary scheme for regulating fundraising or any voluntary standard of fundraising. The charity utilised the support of a professional fundraiser to assist with the submission of the NLHF grant and the same consultant also provided advice on the formation of the Friends' group. The charity received no complaints about its fundraising activities and makes every effort to ensure that any fundraising it undertakes is not unreasonably intrusive, persistent or pressurised.

Wimbledon and Putney Commons Conservators

Report of the Conservators

for the Year Ended 31 March 2021

Reserves

At 31 March 2021, the charity had unrestricted reserves (excluding the negative pension reserve of £2,857,000) of £3,002,627 and restricted reserves of £71,385.

The charity's free reserves can be analysed as follows:

	£
Unrestricted reserves, excluding negative pension reserve	3,002,627
Deduct:	
Estimated cost of next triennial elections in 2024	(60,000)
Funds required to fund the net book value of tangible fixed assets	(1,426,884)
Free reserves, before negative pension reserve	1,515,743

As noted earlier, the negative pension reserve represents the net liability in respect of the LGPS and is calculated in accordance with the specific requirements of the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The net liability is being funded by regular contributions to the pension scheme out of the charity's annual income at a rate determined by the scheme's actuary.

The Conservators' estimated potential requirements for reserves are set out in the table below:

a.	Provision of working capital to cover day to day fluctuations in income and expenditure and meet, in the short term, either unexpected expenses or income shortfalls	£450,000 - £500,000
b.	Allowance for potential impact of COVID-19 if the movement and distancing restrictions were re-introduced in autumn/winter of 2021/22	£75,000 - £150,000
c.	Renovation works to estate buildings	£275,000 - £325,000
d.	Costs associated with changes to the constitutional arrangements (Note: The figures are subject to revision pending clarification from the Charity Commission regarding scope of its powers to effect constitutional reform for charities in general)	£85,000 - £100,000

This gives a total requirement of between £885,000 and £1,075,000. As described above, WPCC's free reserves at 31 March 2021 were £1,515,743, which is more than the total requirement in the table above. Therefore, WPCC believes it has adequate resources to meet its reserves policy. It should be noted that the charity's estate is a substantial area which has on it a number of buildings which are in excess of 100

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years old. Consequently, it is often the case that circumstances arise which involve unforeseen expenditure. Therefore, it is the Conservators' intention to maintain high levels of reserves to cover such unforeseen expenditure.

The level of income generated by WPCC's activities in their present form are insufficient to enable the Conservators to make any significant investment in the Commons' estate. Accordingly, the Conservators are continuing to investigate ways of broadening and increasing their income base.

Investment Management

CCLA Investment Management Limited (CCLA) is the charity's investment adviser with a discretionary mandate. The charity's funds are invested in the COIF Charity Investment Fund (COIF), a specialist charity fund managed by CCLA.

The mandate given to CCLA sets out the charity's investment objectives as follows:

- A balanced attitude to risk, where the objective is to protect the real values over time but investment risk can be accepted in order to achieve this;
- A long term gross total return target of CPI +5% per annum with an annual income requirement of at least £35,000 per annum; the real value of income is required to rise in line with inflation, as far as possible.

The total return performance of the COIF investment in the year to 31 March 2021 was 24.3% and since inception in the second quarter of 2019 the total return has been 19.1%. The corresponding figures for CPI+5% have been 5.7% and 10.39%, respectively. The value of the charity's investment at 31 March 2021 was £1,630,356 and the investment income received in the year amounted to £47,713.

The charity has not needed to realise any of its investments during the year ended 31 March 2021.

Going Concern

The Conservators have considered the charity's forecasts for the next three years. If there were to be a return to severe lockdown restrictions as a result of a further wave or waves of COVID-19, this would have a negative impact on the level of income receivable from sports facilities and result in an increase in costs in respect of litter collection and removal. On the basis of experience gained since March 2020, it is considered likely that the charity would be able to absorb the resulting reduction in net income by cost savings in other areas and, if necessary, the realisation of part of its reserves. On the basis of the foregoing, the Conservators believe that the charity has sufficient funds to continue to operate for the foreseeable future and, accordingly, they continue to adopt the going concern basis in the preparation of the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Objectives and Activities

The 1871 Act, which can be viewed at https://bit.ly/2Z6NbtO, incorporated the Wimbledon and Putney Commons Conservators as a body corporate. 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 preamble to the 1871 Act requires the Conservators to keep the Commons:

> *"open and unenclosed and unbuilt on, and to protect… and preserve the same for public and local use, for purposes of exercise and recreation and other purposes".*

In addition, the Conservators have duties under the 1871 Act:

- to preserve the natural aspect and state of the Commons;
- to protect and manage trees, heather, gorse and other vegetation;
- not to sell, lease, grant or in any manner dispose of any part of the Commons, except as expressed under the 1871 Act.

On 14 April 1972 the site was registered as a charity with its charitable objective:

> *"to preserve the Commons as open spaces for purposes of exercise and recreation and other purposes."*

Under the Wimbledon and Putney Commons (Special Levies) Regulations 1990, as amended by the Wimbledon and Putney Commons (Special Levies) (Amendment) Regulations 1993, WPCC has the power to raise a levy. This is collected by the boroughs of Wandsworth, Merton and Kingston in a proportion relevant to the number of "D" Band properties in each borough within the levy-Paying area. The boroughs pass on this levy by way of an addition to the Council Tax on properties in the area.

Under Section 84 of the 1871 Act, the Conservators have the power to make byelaws to regulate and control the use of the land for which they are responsible.

Governance is prescribed within the separate Commissioners Clauses Act 1847, as amended by the 1871 Act, that deals with the constitution and regulation of the organisation.

The Commons comprise 461 hectares (1,140 acres) and contain a wide variety of landscapes, buildings, infrastructure and visitor facilities. Unlike land that is constituted as parkland, the glory of the Commons is that they are a relic of the former manorial lands.

As stewards of the Commons and through our independent governance structure, Conservators safeguard the natural aspect and condition so that the Commons are safe, available, welcoming and accessible for all.

This requires WPCC to:

- conserve, enhance and protect the Commons' natural aspect and wildlife for present and future generations to enjoy;
- demonstrate sound governance and financial discipline by constantly reviewing operational procedures and all aspects of management;
- seek to balance the enjoyment of the majority of users who visit the Commons for informal activity and appreciation of the Commons' quiet natural aspect with the needs of groups who undertake formal and/or more rigorous recreational activities;
- improve the understanding and identity of the Commons and interpret their rich and varied heritage;
- work in partnership with stakeholders to promote and achieve the Vision;
- improve facilities used for organised recreation, sport and events;
- encourage volunteering as a rewarding activity engaging people of all ages and abilities;
- work in an environmentally sustainable manner.

The Commons are a part of the UK series of Sites of Special Scientific Interest (SSSI) reflecting the importance of their grassland and heathland habitats. Under EU conservation legislation (as applicable following Brexit), they are also a Special Area of Conservation (SAC) with importance for beetles and insect diversity. The Commons are also designated as Metropolitan Open Land, which affords the land the same level of protection as the Green Belt, and this designation, together with the defining provisions of the 1871 Act, provide the Commons with a very high level of protection.

Volunteering is increasingly important in the delivery of the charity's activities and there are various opportunities for people to become involved. These range from supporting practical activities, such as

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heathland and woodland management, estate maintenance as well as litter management. Through the Wildlife and Conservation Forum, there is a group of expert volunteers who undertake monitoring of flora and fauna contributing towards the annual Ecological and Environmental Monitoring Report.

In planning and delivering its activities, the Conservators have referred to the Charity Commission's guidance on public benefit. We confirm that we have complied with our duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The Conservators, through the Audit and Risk Committee, have assessed the governance of the charity against the Charity Governance Code and have drawn up an 'action plan, in order to address any areas of non-compliance identified.

Structure

Governance is provided by a board of eight Conservators, five of whom are directly elected every three years by those local authority voters living within the levy-area and the remaining three are appointed by three government departments. The levy-area is defined as the area within three-quarters of a mile of Wimbledon Common in addition to the area within the old Parish of Putney. Both the right to vote and to stand as a candidate in the triennial elections is granted to all those living within the levy-area who meet the relevant criteria. The 1990 Election Byelaws supplement the requirements under the 1871 Act prescribing the timescales and procedures for undertaking the triennial elections.

Responsibility for appointing the three Conservators resides with three central government departments – currently the Department of Environment, Farming and Rural Affairs (DEFRA), the Home Office and the Ministry of Defence. The term of office for the appointed Conservators is also three years.

Conservators also serve as trustees of the charity and are its only members.

Governance

The work of the charity is overseen by the Board of Conservators, more commonly today referred to as trustees in the context of the charity. The Board sets policy and is responsible for the conduct of WPCC's affairs and for ensuring that the charity operates in accordance with its founding legislation, charity law and other statutory requirements and byelaws. The role of the Board is to develop and agree the charity's vision, mission, values and strategy. The Board is responsible for implementing and monitoring the Strategy through a three-year rolling Business Plan, which includes a financial plan.

The Chairman is elected from within the Board on an annual basis. The Board meets on a bi-monthly basis or more frequently as required. The Board receives regular reports at its meetings on the financial status of the charity and monitors progress against approved budgets, the status of its investments, and reviews the Top Ten risks. Reports are also brought to the Board on operational and property matters as required.

The Board has established two committees:

- Audit and Risk Committee

  On behalf of the Board, it is the responsibility of the Audit and Risk Committee (ARC) independently to:

  - monitor the integrity of the annual financial statements of WPCC, reviewing significant financial reporting issues and judgements contained in them;
  - ensure effective policies and procedures and compliance systems for managing risk are in place and to review their effectiveness;
  - make recommendations to the Board in all matters in relation to the external auditor;
  - ensure effective procedures and safeguards are in place to monitor the prevention of fraud and corruption;
  - prepare and publish an annual report of the work of the ARC; and
  - report back to the Board on all matters where decisions are required unless, exceptionally, authority has been delegated to the ARC by the Board in respect of a particular matter.

- Finance and Investment Committee

  On behalf of the Board it is the responsibility of the Finance and Investment Committee (FIC) to:

  - scrutinise and oversee all financial and investment aspects of WPCC so as to ensure short and long-term viability of WPCC;
  - report back to the Board on all matters where decisions are required unless specifically delegated by the Board**.**

Terms of Reference for both the ARC and the FIC have been approved by the Board and published on the WPCC website.

As mentioned earlier, the Friends of Wimbledon and Putney Commons was established in 2019 and since then has been led by Conservators through an informal committee. The Board has however recently agreed to establish a formal committee for the Friends, the Terms of Reference for which are published on the WPCC website. In accordance with the Terms of Reference, the Friends Committee is chaired by a Conservator and includes both Conservators and external members.

In addition to the committees, the Board has established a number of working groups. The Constitution Working Group (CWG), chaired by the Chief Executive and including both Conservators and external members, has led the constitutional review process with recommendations from the group brought forward to the Board for consideration and decision.

The Board has also established a Stakeholder Group which comprises individuals with knowledge and interest in the Commons, representing different user groups and geographies and providing views and suggestions to the Board. There are currently 14 members of the Stakeholder Group, representing local organisations.

In addition to these two groups, WPCC has established a Wildlife and Conservation Forum. In accordance with the Terms of Reference, the forum is chaired by the DEFRA appointed Conservator and is comprised of volunteer experts. The forum supports the Commons' staff in their role of protecting the natural environment of the Commons.

Following their election or appointment to the Board, each Conservator receives a briefing pack outlining their role, together with information on WPCC, its founding legislation, its policies, structures and work. Every Conservator completes a register of interests and a related party transaction form, both of which are updated annually or whenever any changes occur. Each Conservator also signs a Code of Conduct which sets out procedures and duties in relation to confidentiality, conflict of interest and other matters of pertinence to charity trustees. A formal induction process is provided for each new Conservator. All Conservators are offered opportunities to learn more about WPCC's work, through individual meetings with staff and site visits.

In recognition of the Charity Commission guidance of 20 March 2020 and for the purposes of maintaining good governance during the COVID-19 restrictions, the Board resolved at its April 2020 meeting to convene meetings in accordance with the provisions of the 1871 Act and to conduct such meetings through electronic conference facilities and to be bound by the Resolutions and Recommendations made, so long as every Conservator participating can hear and be heard by all other Conservators. This resolution is reaffirmed at every meeting that is held electronically.

Summary of the Audit and Risk Committee Annual Report 2020/21

The Audit and Risk Committee (ARC) is a committee of the Board and its Terms of Reference were approved by the Board in May 2018 and re-confirmed in December 2020. The role of the ARC is to review and scrutinise WPCC's corporate governance, financial reporting, internal controls and risk management ensuring that they support the achievement of the charity's objectives. The full ARC report for 2020/21 can be found on the WPCC website (https://www.wpcc.org.uk/downloads/arc-annual-reports/audit-and-risk-committee-annual-report-2021.pdf).

During 2020/21, ARC met on four occasions. The members of the Committee were Mr Michael Rappolt, Appointed Conservator (Chair), Mrs Shirley Gillbe, Elected Conservator until 7 April 2021, Mr Peter Hirsch, Elected Conservator, and Mrs Sarah Wilton, co-opted member. Mr Michael Johnston, an elected

Conservator, joined ARC on 12 April 2021. A risk based integrated work plan was established covering ARC's business for 2020/21 and beyond and was provided to the Board in July 2020. The work plan is ambitious and it is recognised by the Committee that the plan might not all be achieved in one calendar year particularly in the light of the current COVID-19 emergency.

ARC believes it has fulfilled its main duties as set out in its terms of reference as follows:

Financial. For the year ended 31 March 2020 ARC reviewed and where necessary approved the Audit Plan, compliance with accounting standards and practices, the draft WPCC financial statements, the external Auditor's Annual Letter and the WPCC Annual Report. They recommended the financial statements to the Board subject to a number of amendments. ARC members are satisfied that the external auditors have received the necessary assistance from WPCC when carrying out their audit and no limitations have been placed on the scope of their work.

Internal Control, Risk Management and Compliance. At each meeting ARC reviews tender waivers and write offs, debt write offs, the top ten risks, the full Risk Register (annually) and the actions arising from previous meetings and the progress with them. In addition ARC reviewed management of the WPCC internet portal; pensions processes; progress with the IT strategy and security; cybersecurity; contingency and disaster planning; progress on the Access framework; progress on the competitive tender for legal services; HR policies and practices; best recruitment practice; fraud and corruption controls; Directors' and Officers' insurance; compliance with Natural England requirements; tree hazard management; plans for serious environmental incidents; progress with the competitive tender for insurance broker services; safeguarding policies and procedures; protection of personal data; benchmarking plans; licensing arrangements for personal trainers and other professional services; leaseholder/licensee compliance with legal obligations; governance of the Stakeholder Group and; the Conservators annual register of interests.

Whistleblowing. At each meeting ARC reviews any whistleblowing reports, of which there were none during 2020/21.

Other. ARC completed an assessment of WPCC's governance against the requirements of the Charity Governance Code.

Minutes of ARC meetings are received by the Board. At Board meetings the ARC Chair provides a written or an oral report to the Board on significant conclusions, concerns and recommendations arising from the Committee's work. The issues highlighted to the Board this year included that insurance brokerage service should be re-tendered at an appropriate time, that the risk register management, processes and policy should be enhanced, that WPCC undertakes a cybersecurity review, that the Board reviews the charity's communications strategy, that the governance of the Stakeholder Group is reviewed, that the safeguarding policy is reviewed and updated, that fraud and corruption controls and policies are updated and enhanced and that the new Board considers and implements the Charity Governance Code action plan.

ARC believes that it has, to the best of its ability, met its Terms of Reference. It gratefully acknowledges the excellent support it has received from WPCC staff without which it could not have fulfilled its remit.

Wimbledon and Putney Commons Conservators

Report of the Conservators

for the Year Ended 31 March 2021

Management

The day-to-day management of the charity is delegated by the Board to the Chief Executive who has overall responsibility to the Board for the effective planning, performance, management, direction and leadership of Wimbledon and Putney Commons in accordance with policies and budgets set by the Board. The Chief Executive is supported by the Senior Leadership Team consisting of the:

Chief Operations Manager - responsible for direction of all operational staff and day-to-day operations;

Deputy Clerk and Ranger - responsible for finance, administration, HR and election/ appointment of Conservators;

Executive Assistant/Communication Officer – responsible as executive assistant to the Chief Executive, secretariat to the Board, communications (including reception) and filming/events;

Conservation and Engagement Officer – responsible for conservation/ecology and public engagement.

Pay Policy for Senior Staff

The Board considers that the Conservators and Senior Leadership Team comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. All Conservators give of their time freely and the founding 1871 Act prohibits any Conservator receiving remuneration or holding any office of profit.

The pay of staff is reviewed annually by the Board as part of its budget preparation process. The Finance and Investment Committee has a responsibility to consider staff remuneration within their Terms of Reference for the Chief Executive and members of the Senior Leadership Team.

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 1871 Act, 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 charity law and United Kingdom Accounting Standards (GAAP) under FRS 102.

The law applicable to charities in England and Wales requires the Conservators to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Conservators are required to:

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

The Board is 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 1871 Act. The Board is 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.

Wimbledon and Putney Commons Conservators

Report of the Conservators

for the Year Ended 31 March 2021

Statement as to disclosure to auditors

In so far as the trustees are aware at the time of approving the Conservators' Annual Report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and
- The Conservators, having made enquiries of fellow Conservators and the charity's auditor that they ought to have individually taken, have each taken steps that she/he is obliged to take as a Conservator in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Board of Conservators on and signed on its behalf by:

Mrs D Neil Mills (Chairman)
Elected Conservator

Wimbledon and Putney Commons Conservators

Independent Auditors' Report to the Members of Wimbledon and Putney Commons Conservators

Opinion

We have audited the financial statements of Wimbledon and Putney Commons Conservators (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Conservators use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Independent Auditors' Report to the Members of Wimbledon and Putney Commons Conservators (continued)

Other information

The Conservators are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Conservators Report 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.

Responsibilities of trustees

As explained more fully in the Conservators Responsibilities Statement, the Conservators are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Conservators determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Wimbledon and Putney Commons Conservators

Independent Auditors' Report to the Members of Wimbledon and Putney Commons Conservators (continued)

Auditors' responsibilities for the audit of the financial statements

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

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

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

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the charity and industry, and through discussion with the trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Statement of Recommended Practice. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to: posting inappropriate journal entries and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management and internal audit; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Checking and reperforming the reconciliation of key control accounts; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation; and
- Assessment of expertise with regards to the actuarial valuation of the defined benefit pension scheme.

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

Independent Auditors' Report to the Members of Wimbledon and Putney Commons Conservators (continued)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an 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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Chartered Accountants
Statutory Auditor

Chichester

Date:

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Wimbledon and Putney Commons Conservators

Statement of financial activities
For the Year Ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	**100,659**	**4,906**	**105,565**	98,139
Charitable activities	4	**1,612,511**	**106,035**	**1,718,546**	1,726,357
Investments	5	**47,850**	**-**	**47,850**	49,538
Total income		**1,761,020**	**110,941**	**1,871,961**	1,874,034
Expenditure on:					
Charitable activities	6	**2,329,192**	**126,125**	**2,455,317**	2,162,465
Total expenditure		**2,329,192**	**126,125**	**2,455,317**	2,162,465
Net expenditure before net gains/(losses) on investments		**(568,172)**	**(15,184)**	**(583,356)**	(288,431)
Net gains/(losses) on investments		**279,616**	**-**	**279,616**	(88,706)
Net expenditure		**(288,556)**	**(15,184)**	**(303,740)**	(377,137)
Transfers between funds	19	**(25,000)**	**25,000**	**-**	-
Net movement in funds before other recognised gains/(losses)		**(313,556)**	**9,816**	**(303,740)**	(377,137)
Other recognised gains/(losses):					
Actuarial gains/(losses) on defined benefit pension scheme		**(25,000)**	**-**	**(25,000)**	528,000
Net movement in funds		**(338,556)**	**9,816**	**(328,740)**	150,863
Reconciliation of funds:					
Total funds brought forward		**484,183**	**61,569**	**545,752**	394,889
Net movement in funds		**(338,556)**	**9,816**	**(328,740)**	150,863
Total funds carried forward		**145,627**	**71,385**	**217,012**	545,752

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 38 to 60 form part of these financial statements.

Wimbledon and Putney Commons Conservators

Balance Sheet
As at 31 March 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	10		**1,275,084**		1,347,703
Heritage assets	11		**151,800**		151,800
Investments	12		**1,630,356**		1,350,740
			3,057,240		2,850,243
Current assets					
Stocks	13	**-**		85	
Debtors	14	**228,987**		148,967	
Cash at bank and in hand		**181,131**		332,129	
		410,118		481,181	
Creditors: amounts falling due within one year	15	**(303,496)**		(154,011)	
Net current assets			**106,622**		327,170
Total assets less current liabilities			**3,163,862**		3,177,413
Creditors: amounts falling due after more than one year	16		**(19,460)**		(22,973)
Provisions for liabilities	18		**(70,390)**		(75,688)
Net assets excluding pension liability			**3,074,012**		3,078,752
Defined benefit pension scheme liability	24		**(2,857,000)**		(2,533,000)
Total net assets			**217,012**		545,752
Charity funds					
Restricted funds	19		**71,385**		61,569
Unrestricted funds	19		**145,627**		484,183
Total funds			**217,012**		545,752

The financial statements were approved and authorised for issue by the Conservators and signed on their behalf by:

Mrs D Neil Mills
(Chair of Trustees)
Elected Conservator
Date:

The notes on pages 38 to 60 form part of these financial statements.

Wimbledon and Putney Commons Conservators

Statement of Cash Flows
For the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided/(used) by operating activities	21	**(185,368)**	39,895
Cash flows from investing activities			
Dividends, interests and rents from investments		**47,850**	49,538
Proceeds from the sale of tangible fixed assets		**-**	8,882
Purchase of tangible fixed assets		**(7,995)**	(153,474)
Proceeds from sale of investments		**-**	1,663,689
Purchase of investments		**-**	(1,563,689)
Net cash provided by investing activities		**39,855**	**4,946**
Cash flows from financing activities			
Repayments of borrowing		**(5,485)**	(5,485)
Net cash used in financing activities		**(5,485)**	**(5,485)**
Change in cash and cash equivalents in the year		**(150,998)**	**39,356**
Cash and cash equivalents at the beginning of the year		**332,129**	292,773
Cash and cash equivalents at the end of the year	22	**181,131**	332,129

The notes on pages 38 to 60 form part of these financial statements

Wimbledon and Putney Commons Conservators

Notes to the Financial Statements
For the Year Ended 31 March 2021

1. Accounting policies

1.1 General information and basis of preparation of financial statements

WPCC is a body corporate incorporated under the 1871 Act; it is also a charity registered in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are included within the Conservators' report.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

WPCC constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The financial statements have been prepared on a going-concern basis. The Conservators have prepared detailed cash flow forecasts to ensure the Charity can continue to operate for at least twelve months following the signing date of these financial statements. The majority of the Charity's income is secure, any shortfalls that may be caused by the Covid-19 pandemic will be covered by reserves and cost savings.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised but see pages 6 & 15 of the Conservators' report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

1.5 Grants

Grants received in respect of fixed assets are classified as deferred income and recognised in income over the expected useful life of the asset to which they relate.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Taxation

The charity is exempt from taxation on its income and gains falling within part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable activities.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold buildings	- 25 - 50 years
Long-term leasehold property	- Life of lease
Plant, machinery and equipment	- 3 - 10 years
Fixtures and fittings	- 15 years
Computer equipment	- 4 years

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

1. Accounting policies (continued)

1.9 Heritage assets

The charity considers that while the lands comprising the commons are heritage assets, the buildings, other than the windmill on Wimbledon Common, are not. As more fully explained in note 11, the heritage assets are recognised in the balance sheet at cost, where it has been possible to determine cost.

Heritage assets are depreciated over their useful economic life. However, because the majority of such assets are land with an indefinite useful economic life, the element of depreciation that would apply to the remainder of the heritage assets is considered immaterial to these financial statements. Heritage assets are reviewed annually at the reporting date for indications of impairment.

1.10 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the Statement of Financial Activities if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

1.11 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.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.14 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1. Accounting policies (continued)

1.15 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.16 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Charity. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.17 Redundancy and termination benefits

It is the Charity's policy to recognise termination benefits when they become committed, by legislation, by contractual or other agreements with employees or their representatives or by a constructive obligation or a desire to act equitably, to make payments (or provide other benefits) to employees when it terminates their employment. Termination payments do not provide the Charity with future economic benefits therefore it is the Charity's policy to recognise them as an expense in the Statement of Financial Activities immediately.

1.18 Pensions

The charity operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation. The latest full actuarial valuation was as at 31 March 2019.

Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the Statement of financial activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses.

1. Accounting policies (continued)

1.19 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Conservators in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Conservators for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Critical accounting estimates and areas of judgment

As detailed in note 24 the company operates a defined benefit pension scheme for the benefit of employees. The cost of operating the scheme is determined using actuarial valuations undertaken by the scheme actuary. Their valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of the scheme, such estimates are subject to significant uncertainty.

The annual depreciation charge for fixed assets is sensitive to changes in estimated useful lives and residual values. The useful economic lives and residual values are re-assessed annually and amended as necessary.

3. Income from donations and legacies

	Unrestricted funds 2021 £	**Restricted funds 2021 £**	**Total funds 2021 £**	Total funds 2020 £
Donations				
Golf club contributions	18,042	-	**18,042**	17,569
Horseride appeal	-	4,906	**4,906**	20,408
Wildlife memorial garden appeal	-	-	**-**	6,474
Other donations	82,617	-	**82,617**	53,688
Total 2021	100,659	4,906	**105,565**	98,139
Total 2020	71,257	26,882	98,139	

Wimbledon and Putney Commons Conservators

Notes to the Financial Statements
For the Year Ended 31 March 2021

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Levy received from councils	1,247,917	-	**1,247,917**	1,218,268
Countryside stewardship grant	36,677	-	**36,677**	13,283
Sports facilities	204,346	-	**204,346**	242,573
Property rent and wayleaves	117,761	-	**117,761**	132,665
Rent from filming and fairs	5,750	-	**5,750**	32,075
Logs and timber sales	50	-	**50**	13,766
Publication sales	10	-	**10**	494
NLHF grant	-	46,035	**46,035**	73,233
Beverley Brook path project grant	-	60,000	**60,000**	-
Total 2021	1,612,511	106,035	**1,718,546**	1,726,357
Total 2020	1,653,124	73,233	1,726,357	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income	47,850	**47,850**	49,538
Total 2020	49,538	49,538	

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activity	1,515,916	939,401	**2,455,317**	2,162,465
Total 2020	1,357,949	804,516	2,162,465	

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Windmill	8,345	**8,345**	9,225
Keepers and Commons security	515,304	**515,304**	490,629
Commons maintenance	584,947	**584,947**	424,805
Playing fields maintenance	220,627	**220,627**	254,076
Property maintenance and improvements	186,693	**186,693**	179,214
	1,515,916	**1,515,916**	1,357,949
Total 2020	1,357,949	1,357,949	

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable Activities 2021 £	Total funds 2021 £	Total funds 2020 £
NLHF expenses	46,035	**46,035**	73,233
Administration staff salaries	200,586	**200,586**	109,951
Audit and accountancy	16,525	**16,525**	19,247
Office expenses	8,440	**8,440**	23,552
Insurance	52,171	**52,171**	33,783
Utilities and services	15,162	**15,162**	19,188
Advertising and printing	14,799	**14,799**	16,213
Computer and IT support	24,360	**24,360**	29,126
Events	8,085	**8,085**	17,473
Council tax	24,543	**24,543**	24,466
Defined benefit pension cost in excess of contributions paid	240,000	**240,000**	285,000
Profit on sale of fixed assets	-	**-**	(7,430)
Interest cost on pension liability	59,000	**59,000**	63,000
Legal fees	132,111	**132,111**	22,691
Professional fees	28,414	**28,414**	53,023
Deficit funding contribution to defined benefit pension scheme	-	**-**	22,000
Bad debts	10,920	**10,920**	-
Election costs	58,250	**58,250**	-
	939,401	**939,401**	804,516
Total 2020	804,516	804,516	

Included in support costs above are governance costs totalling £211,161 (2020: £41,938). These costs include audit and accountancy fees, legal fees and election costs.

7. Auditors' remuneration

The auditors' remuneration amounts to an audit fee of £10,075 (2020: £9,825) and amounts relating to non audit services of £6,450 (2020: £9,422).

8. Staff costs

	2021 **£**	2020 £
Staff Salaries		
Wages and salaries	**914,403**	863,508
Social security costs	**96,024**	86,520
Other pension costs	**449,497**	444,549
	1,459,924	1,394,577

Total termination payments amount to £97,380 (2020: £nil) and relate to payments made to and on behalf of former WPCC employees. These payments include payments in lieu of notice; employers national insurance contributions; contributions to the defined benefit pension schemes; accrued holiday pay; and legal expenditure incurred by the former employees.

The average number of persons employed by the Charity during the year was as follows:

	2021 **No.**	2020 No.
Chief Executive	**1**	1
Chief Operations Manager	**1**	1
Deputy Clerk and Ranger	**1**	1
Administration	**1**	1
Wildlife and Conservation Officer	**1**	1
Security	**7**	7
Maintenance	**6**	7
Playing Fields	**3**	3
Property	**1**	1
	22	23

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021 **No.**	2020 No.
In the band £60,001 - £70,000	**1**	-
In the band £80,001 - £90,000	**-**	1
In the band £110,001 - £120,000	**1**	-

The Board considers that the Conservators and Senior Leadership Team comprise the key management personnel of the charity in charge of directing, controlling, running and operating the Charity on a day to day basis. The Senior Leadership team consists of the Chief Executive Officer, Chief Operations Manager, Deputy Clerk and Ranger, Conservation & Engagement Officer and PA to Chief Executive Officer and Communications Officer.

Total key management personnel remuneration for the year was £427,799 (2020: £336,281).

Approved by the Board of Conservators as at 7 June 2021, but subject to amendment as required for any events occurring between the release date and the Annual Open Meeting.

Notes to the Financial Statements
For the Year Ended 31 March 2021

9. Conservator's remuneration and expenses

During the year, no Conservators received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Conservator expenses have been incurred (2020 - £NIL).

Approved by the Board of Conservators as at 7 June 2021, but subject to amendment as required for any events occurring between the release date and the Annual Open Meeting.

Notes to the Financial Statements
For the Year Ended 31 March 2021

10. Tangible fixed assets

	Freehold buildings £	Long-term leasehold property £	Commons plant and machinery £	Playing fields equipment £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation							
At 1 April 2020	**1,450,449**	**224,909**	**345,672**	**93,616**	**93,730**	**16,028**	**2,224,404**
Additions	**-**	**-**	**-**	**4,995**	**3,000**	**-**	**7,995**
Disposals	**-**	**(5,829)**	**-**	**-**	**-**	**-**	**(5,829)**
At 31 March 2021	**1,450,449**	**219,080**	**345,672**	**98,611**	**96,730**	**16,028**	**2,226,570**
Depreciation							
At 1 April 2020	**419,601**	**89,308**	**228,919**	**62,980**	**73,739**	**2,154**	**876,701**
Charge for the year	**34,871**	**7,749**	**16,735**	**5,082**	**6,341**	**4,007**	**74,785**
At 31 March 2021	**454,472**	**97,057**	**245,654**	**68,062**	**80,080**	**6,161**	**951,486**
Net book value							
At 31 March 2021	**995,977**	**122,023**	**100,018**	**30,549**	**16,650**	**9,867**	**1,275,084**
At 31 March 2020	1,030,848	135,601	116,753	30,636	19,991	13,874	1,347,703

Wimbledon and Putney Commons Conservators

Notes to the Financial Statements
For the Year Ended 31 March 2021

11. Heritage assets

Assets recognised at cost

	Heritage assets 2021 £
Carrying value at 1 April 2020	151,800
Carrying value at 31 March 2021	151,800

As explained in note 1.9, the charity considers that its heritage assets are the lands that comprise Wimbledon and Putney Commons within the meaning of the 1871 Act, together with the windmill on Wimbledon Common. The majority of the lands were acquired under the provisions of the 1871 Act together with all the buildings thereon in return for an annuity payment to Earl Spencer which terminated in 1958. The purchase price has been treated as the cost of the heritage assets together with amounts paid to third parties to acquire additional small parcels of land subsequent to 1871. Although part of the purchase price would have been attributable to those buildings which are not heritage assets, it is not possible to determine what the appropriate allocation would have been and therefore the whole purchase price has been allocated to the heritage assets.

The Richardson Evans Memorial Playing Fields were acquired in the 1930s but no detailed records exist of their cost to the charity, consequently no amount is included within heritage assets in respect of the playing fields.

There have been no additions to heritage assets since 1 April 2015.

12. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2020	**1,350,740**
Revaluations	**279,616**
At 31 March 2021	**1,630,356**
Net book value	
At 31 March 2021	**1,630,356**
At 31 March 2020	1,350,740

Notes to the Financial Statements
For the Year Ended 31 March 2021

13. Stocks

	2021 £	2020 £
Finished goods and goods for resale	**-**	85

14. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	**51,803**	86,866
Other debtors	**40,673**	47,033
Prepayments and accrued income	**136,511**	15,068
	228,987	148,967

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**210,031**	72,397
Obligations under finance lease and hire purchase contracts	**2,201**	5,470
Other creditors	**49,065**	49,063
Accruals and deferred income	**42,199**	27,081
	303,496	154,011

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

	2021 £	2020 £
Net obligations under finance lease and hire purchase contracts	**-**	2,216
Accruals and deferred income	**19,460**	20,757
	19,460	22,973

17. Deferred income

	2021	2020
	£	£
Deferred income at 1 April 2020	**22,054**	33,351
Resources deferred during the year	**19,930**	-
Amounts released from previous periods	**(1,297)**	(11,297)
Deferred income at 31 March 2021	**40,687**	22,054

Deferred income at the year end related to the Heritage Lottery Fund grant for the information centre of £20,757 and rent received in advance of £19,930. Deferred income at the previous year end related to the Heritage Lottery Fund grant for the information centre of £22,054.

18. Provisions

The charity occupies a building which it built on land leased from a third party. Under the terms of the lease it has an obligation at the end of the lease to reinstate the land to its original state. A provision is made for this liability and the movements in the provision were as follows:

	Provision for liabilities
	£
At 1 April 2020	**75,688**
Change in discount rate	**(5,829)**
Interest cost charged to expenditure	**531**
	70,390

Wimbledon and Putney Commons Conservators

Notes to the Financial Statements
For the Year Ended 31 March 2021

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Unrestricted funds						
Designated funds						
Election Sinking Fund	**36,672**	**-**	**(58,250)**	**21,578**	**-**	**-**
General funds						
General Conservancy Fund	**2,980,511**	**1,761,020**	**(1,971,942)**	**(46,578)**	**279,616**	**3,002,627**
Defined Benefit Pension	**(2,533,000)**	**-**	**(299,000)**	**-**	**(25,000)**	**(2,857,000)**
	447,511	**1,761,020**	**(2,270,942)**	**(46,578)**	**254,616**	**145,627**
Total Unrestricted funds	**484,183**	**1,761,020**	**(2,329,192)**	**(25,000)**	**254,616**	**145,627**
Restricted funds						
Windmill Restoration Fund	**19,558**	**-**	**(90)**	**-**	**-**	**19,468**
Horseride Appeal	**23,896**	**4,906**	**-**	**-**	**-**	**28,802**
Wildlife Garden Appeal	**18,115**	**-**	**-**	**-**	**-**	**18,115**
NLHF - Masterplan	**-**	**46,035**	**(46,035)**	**-**	**-**	**-**
Bridge repairs	**-**	**-**	**-**	**5,000**	**-**	**5,000**
Beverley Brook path project	**-**	**60,000**	**(80,000)**	**20,000**	**-**	**-**
	61,569	**110,941**	**(126,125)**	**25,000**	**-**	**71,385**
Total of funds	**545,752**	**1,871,961**	**(2,455,317)**	**-**	**254,616**	**217,012**

Wimbledon and Putney Commons Conservators

Notes to the Financial Statements
For the Year Ended 31 March 2021

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
Unrestricted funds						
Designated funds						
Election Sinking Fund	18,336	-	-	18,336	-	36,672
General funds						
General Conservancy Fund	3,051,735	1,773,919	(1,738,101)	(18,336)	(88,706)	2,980,511
Defined Benefit Pension	(2,713,000)	-	(348,000)	-	528,000	(2,533,000)
	338,735	1,773,919	(2,086,101)	(18,336)	439,294	447,511
Total Unrestricted funds	357,071	1,773,919	(2,086,101)	-	439,294	484,183
Restricted funds						
Windmill Restoration Fund	20,624	-	(1,066)	-	-	19,558
Footpath Appeal	1,072	-	(1,072)	-	-	-
Horseride Appeal	3,488	20,408	-	-	-	23,896
Wildlife Garden Appeal	12,634	6,474	(993)	-	-	18,115
NLHF - Masterplan	-	73,233	(73,233)	-	-	-
	37,818	100,115	(76,364)	-	-	61,569
Total of funds	394,889	1,874,034	(2,162,465)	-	439,294	545,752

The Election Sinking fund is maintained to provide for the fees and costs of conducting the triennial election of five Conservators.

The Windmill Restoration fund represents the fund remaining from a Heritage Lottery Grant received for use in restoring the Windmill, on Windmill Road.

The Defined Benefit Pension fund represents the defined benefit pension scheme liability.

The Footpath Appeal fund includes the donated income and related expenditure on the footpath restoration campaign run during the year ended 31 March 2018.

The Horseride Appeal fund includes donated income and related expenditure on the horse ride route restoration campaign started during the year ended 31 March 2018.

The Wildlife Garden Appeal fund includes donated income on the campaign to create a new wildlife garden at the Ranger's Office.

NLHF - Masterplan fund includes the grant income from the NLHF for the new 'masterplan' and its related expenditure.

Beverley Brook path project - includes grant income from South Western Railway's Customer and Community Improvement Fund and related expenditure for resurfacing pedestrian and cycle routes alongside the Beverley Brook.

Bridge repairs - donated income in respect of repairs to a bridge over the Beverley Brook.

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,275,084	-	**1,275,084**
Fixed asset investments	1,630,356	-	**1,630,356**
Heritage assets	151,800	-	**151,800**
Current assets	338,733	71,385	**410,118**
Creditors due within one year	(303,496)	-	**(303,496)**
Creditors due in more than one year	(19,460)	-	**(19,460)**
Provisions for liabilities and charges	(2,927,390)	-	**(2,927,390)**
Total	145,627	71,385	**217,012**

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,347,703	-	1,347,703
Fixed asset investments	1,350,740	-	1,350,740
Heritage assets	151,800	-	151,800
Current assets	419,612	61,569	481,181
Creditors due within one year	(154,011)	-	(154,011)
Creditors due in more than one year	(22,973)	-	(22,973)
Provisions for liabilities and charges	(2,608,688)	-	(2,608,688)
Total	484,183	61,569	545,752

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net expenditure for the year (as per Statement of Financial Activities)	**(303,740)**	(377,137)
Adjustments for:		
Depreciation charges	**74,785**	66,332
(Gains)/losses on investments	**(279,616)**	88,706
Dividends, interests and rents from investments	**(47,850)**	(49,538)
Loss/(profit) on the sale of fixed assets	**-**	(7,430)
Decrease in stocks	**85**	-
Increase in debtors	**(80,020)**	(61,273)
Increase in creditors	**151,457**	31,283
Pension fund adjustments	**299,000**	348,000
Interest cost on provision	**531**	952
Net cash provided by/(used in) operating activities	**(185,368)**	39,895

Wimbledon and Putney Commons Conservators

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22. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	**181,131**	332,129
Total cash and cash equivalents	**181,131**	332,129

23. Analysis of Net Funds

	At 1 April 2020 £	Cash flows £	Finance leases £	At 31 March 2021 £
Cash at bank and in hand	**332,129**	**(145,513)**	**(5,485)**	**181,131**
Finance leases	**(7,686)**	**-**	**5,485**	**(2,201)**
	324,443	**(145,513)**	**-**	**178,930**

24. Pension commitments

The Charity operates a defined benefit pension scheme.

Retirement benefits to employees of WPCC are provided by the LGPS which is a defined benefit scheme.

The LGPS is a funded scheme, administered by the London Borough of Merton. Contributions are set every three years as a result of an actuarial valuation of the fund. There are no minimum funding requirements but the contributions are generally set to target a funding level of 100%, using actuarial assumptions.

In general, participating defined benefit schemes mean that the employer is exposed to a number of risks:

- Investment risk
- Interest rate risk
- Inflation risk
- Longevity risk (where members live longer than assumed)

In addition many unrelated employers participate in the London Borough of Merton scheme, and there is a potential orphan liability risk where employers who leave the Fund with insufficient resources to cover their pension obligations, will leave a deficit in the scheme that may fall on the remaining employers. There is however no way of ascertaining the potential loss, should such an event take place.

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	At 31 March 2021 %	At 31 March 2020 %
Discount rate	**2.00**	2.35
Future salary increases	**3.85**	2.95
Future pension increases	**2.85**	1.95

	At 31 March 2021 Years	At 31 March 2020 Years
Mortality rates (in years)		
- for a male aged 65 now	**21.1**	21.4
- at 65 for a male aged 45 now	**22.4**	22.8
- for a female aged 65 now	**23.9**	24
- at 65 for a female aged 45 now	**25.3**	25.5

24. Pension commitments (continued)

The Charity's share of the assets in the scheme was:

	At 31 March 2021 £	At 31 March 2020 £
Equities	**5,770,000**	4,101,000
Gilts	**729,000**	887,000
Property	**239,000**	241,000
Cash and other liquid assets	**341,000**	36,000
Diversified growth	**722,000**	627,000
Multi asset credit	**743,000**	596,000
Infrastructure	**362,000**	425,000
Total fair value of assets	**8,906,000**	6,913,000

The actual return on scheme assets was £2,088,000 (2020 - £(310,000)).

The amounts recognised in the Statement of Financial Activities are as follows:

	2021 £	2020 £
Current service cost	**(363,000)**	(340,000)
Past service cost	**(79,000)**	(99,000)
Interest cost	**(59,000)**	(63,000)
Administrative expenses	**(8,000)**	(7,000)
Total amount recognised in the Statement of Financial Activities	**(509,000)**	(509,000)

Movements in the present value of the defined benefit obligation were as follows:

	2021 £
Opening defined benefit obligation	**9,446,000**
Contributions by scheme participants	**61,000**
Benefits paid	**(358,000)**
Service cost	**363,000**
Past service costs	**79,000**
Interest expense	**202,000**
Change in financial assumptions	**2,211,000**
Change in demographic assumptions	**(130,000)**
Experience loss on obligation	**(111,000)**
Closing defined benefit obligation	**11,763,000**

24. Pension commitments (continued)

Movements in the fair value of the Charity's share of scheme assets were as follows:

	2021 £
Opening fair value of scheme assets	**6,913,000**
Interest income	**143,000**
Contributions by employer	**210,000**
Contributions by scheme participants	**61,000**
Return on assets	**1,945,000**
Benefits paid	**(358,000)**
Administration expenses	**(8,000)**
Closing fair value of scheme assets	**8,906,000**

	2021 £	2020 £
Closing position		
Defined benefit obligation	**(11,763,000)**	(9,446,000)
Scheme assets	**8,906,000**	6,913,000
Deficit	**(2,857,000)**	(2,533,000)

	2021 £	2020 £
Total actuarial gains on defined benefit pension scheme		
Return on assets	**1,945,000**	(482,000)
Other actuarial gains	**-**	78,000
Change in financial assumptions	**(2,211,000)**	888,000
Change in demographic assumptions	**130,000**	554,000
Experience loss on obligation	**111,000**	(510,000)
Total	**(25,000)**	528,000

Notes to the Financial Statements
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25. Financial instruments

	2021	2020
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	**1,630,357**	1,350,740

The fair value of these assets is readily obtainable as there is a ready market for their sale at publicly listed prices.

The gain on these assets during the year was £279,616 (2020: £88,706 loss).

The dividend and interest income generated by these assets during the period was £47,850 (2020: £49,538).

26. Related party transactions

The Charity has not entered into any related party transaction during the year (2020: £nil) nor are there any outstanding balances owing between related parties and the Charity at 31 March 2021 (2020: £nil).