

WORMWOOD SCRUBS CHARITABLE TRUST

England & Wales · Charity number 1033705

Details

Status Registered

Legal form Other

Registered 1994-02-23

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: FOR RECREATIONAL USE AS SET OUT IN THE WORMWOOD SCRUBS ACT 1879.

Activities: The Trust seeks to encourage sporting and recreational use of Wormwood Scrubs through the provision and maintenance of an environment that is conducive to its objective. In addition to supporting the recreational activities provided by the Council through the Linford Christie stadium, the Trust's main activity relates to the maintenance of the scrubs itself.

Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Amateur Sport
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WORMWOOD SCRUBS AND WEST LONDON.
- Hammersmith And Fulham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,542,468	£828,867	£7,846,743	0
2024-03-31	£1,496,682	£821,335	£7,133,142	0
2023-03-31	£1,331,091	£904,265	£6,457,795	1
2022-03-31	£1,170,122	£1,077,529	£6,030,970	0
2021-03-31	£1,002,080	£953,096	£5,938,378	0

Trustees

Name	Role	Appointed
LONDON BOROUGH OF HAMMERSMITH & FULHAM		

WORMWOOD SCRUBS CHARITABLE TRUST

England & Wales - Charity number 1033705

Accounts



Wormwood Scrubs Charitable Trust

Trustee's Annual Report and Financial

Statements for the year ended 31 March

2025

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WSCT Chair's Foreword

I'm delighted to share this year's Annual Report for the Wormwood Scrubs Charitable Trust.

Wormwood Scrubs does a huge amount of work for our community. It's a vital stretch of green space in a fast-moving city, a vast, open space that somehow manages to feel personal. Its magic is that it offers different things to different people, providing whatever they need from it that day.

For some, it's the daily dog walk and a hello to familiar faces. For others it's Parkrun, football with friends, or somewhere their children can run around for hours without anyone needing to book a slot or buy a ticket. For many of us, it's simply a place to breathe and clear your head in a space of tranquillity.

That's why the Trust's job is so vital; we're here to protect the Scrubs for exercise and recreation, for everyone, in perpetuity - but we're also here to hold the line on what makes it special: openness, access, and the feeling that it belongs to every single one of us.

2024/25 has been a year of real progress. We retained our Green Flag accreditation, and we reached a major milestone by approving the final design of the Alternative Ecological Mitigation (AEM) Masterplan - the long-term programme of works that will help protect and improve the Scrubs as construction continues around us.

We also designated the Wormwood Scrubs Meadow as a Local Nature Reserve, which is a big step in giving extra protection to one of the most ecologically important parts of the Scrubs.

We also delivered the first year of a free outdoor learning programme for local children - the sort of brilliant programme that reminds us of the power of green spaces to uplift our community.

I also want to say a huge thank you to our wonderful volunteers across the year. The Scrubs has always been a community space, and it's genuinely looked after by the community too. This year alone, more than 1,200 volunteers gave their time across 168 sessions, adding up to over a massive 5,000 hours of support being given.

This is the difference between a space being simply open, and a space being cared for. Volunteers helped plant 450 trees, manage scrubland, lay woodchip on forest paths, and do the muddy but essential work that keeps the Scrubs welcoming for everyone.

I'm immeasurably grateful to everyone who has shown up and got their hands dirty this year - a reminder that the Scrubs doesn't just belong to all of us in principle - it belongs to all of us in practice. Financially, the Trust remains in a strong position, reporting a surplus of £713,601 in 2024/25, giving us the stability to plan well and invest properly.

Next year is about delivery and looking to the future: starting the AEM works, continuing to improve facilities and access for everyone, and strengthening how we engage, including plans for a dedicated WSCT website and longer-term business planning. Wormwood Scrubs is a genuinely special part of London, and I'm grateful for everyone who's shown their support this year. I'm so proud of what we've achieved, and looking forward to what we'll do next year.

With very best wishes,

Alex

A Summary of the Year

The Wormwood Scrubs Charitable Trust (WSCT) acts as the steward, freeholder and management authority for this valued area of open space in West London. The WSCT estate sits across 2 planning authorities. That of; The Old Oak and Park Royal Development Corporation (OPDC) to the north, and the London Borough of Hammersmith and Fulham to the south. Amid developments locally and nationally, 2024/25 saw several significant projects and milestones for the charity, including:

- Approving the final design of the Alternative Ecological Mitigation (AEM) Masterplan.
- Retaining our Green Flag accreditation.
- Delivering the first year of a free outdoor learning programme for local children.
- Embedding citizen's science into the Trust's stewardship of the open space.
- Designating the Wormwood Scrubs Meadow as a 'Local Nature Reserve'.
- Delivering a financial surplus of £713,601, due to some deferred expenditure.
- Maintaining grounds and maintenance management of the Scrubs in preservation of the Trust's charitable objective.
- Facilitating over 5000 hours of voluntary support to maintain the open space.
- Conducting extensive habitat management programmes, including planting 450 trees and 60m of wildlife hedges.
- Through partnership with the Thames Valley Harriers, celebrating the success of their Senior Women's team becoming the National 6-stage road relay champions, along with the club winning the Southern Athletics League (SAL) and maintaining the National Athletics League (NAL) title for a fourth consecutive year.
- Sending three home grown athletes to compete in the 2024 Paris Olympics.

WSCT Mission and the Estate

WSCT maintains responsibility for 76.8 hectares of open, green space and associated assets in West London. This is one of the largest areas of Metropolitan Open Land in London and has been held in Trust as a public open space since ratification of the Wormwood Scrubs Act 1879. The act defines the charitable objectives of the Trust as holding the Scrubs – 'for the purpose of exercise and recreation for the inhabitants of the metropolis, in perpetuity.' (Wormwood Scrubs Act, 1879).

WSCT maintains stewardship of the estate in line with the objectives stated above. In March 2025, the WSCT management committee decided to build upon those tenets by approving a set of strategic themes for the organisation, which will guide the development of a long-term business plan. Those 5 themes are:

1. Ensuring sustainable access to recreation and exercise.
2. Preserving and enhancing the ecology of Wormwood Scrubs.
3. Fostering health and educational outcomes through community engagement.
4. Improving facilities and maintaining assets.
5. Delivering financial security.

The Scrubs is the largest open space in the London Borough of Hammersmith and Fulham and borders the London Borough of Ealing to the west and the Royal Borough of Kensington and Chelsea to the east and the London Borough of Brent to the north. As a destination green space, which has grown in popularity since COVID, the Scrubs regularly hosts substantial numbers of users from around the locale and further afield.

The Scrubs retains a multitude of ecological features, including some rare, legally protected, and notable species. Habitats include woodland (plantation), scrub, grassland and wildflower meadows. Among those features are areas designated as 'Sites of Importance for Nature Conservation' and 'Local Nature Reserves,' including Braybrook Woods, Martin Bell's Wood, and the Central Woodland Copse. The Scrubs hosts several animal species including common lizards, slow worms, approximately 100 recorded species of bird, and 23 species of butterfly. There are also approximately 250 native plant species which make up one sixth of UK native flora.

The WSCT estate also includes: 2 outdoor gym areas, 2 children's play areas, a pony riding centre, an athletics stadium, numerous grass sports pitches, grounds maintenance and green waste processing depot, a BMX cycling track and a temporary secondary school site.

Governance, Management and Structure

The London Borough of Hammersmith and Fulham (the Council) is the sole corporate trustee to the Trust. Responsibility for the management of the Trust rests with the Wormwood Scrubs Charitable Trust Committee (Trust Committee) which is constituted under the Council's constitution. The Committee is charged with managing all the affairs of the Trust, giving strategic direction, and ensuring it achieves its charitable objectives. 'The Scrubs' is subject to a charitable trust, established by the 1879 act, amended by a scheme of the Charity Commission dated in 2002.

Under the Council's constitution, the Committee consists of three appointed Councillors; the Committee may also co-opt non-voting independent members. The Committee members for 2024/25 were: Councillors Alex Sanderson (Chair), Bora Kwon and Dominic Stanton. There were also two non-voting co-opted members, Sir Stephen Waley Cohen and Faye Thomas, both of whom are also trustees of the Friends of Wormwood Scrubs.

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

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

The Trust has several related party transactions with the Council. These include the routine grounds maintenance contract, a contribution from the Trust towards the Linford Christie stadium and the provision of managerial, financial and legal services by the Council. This resulted in total expenditure of £484,003 in 2024/25 by the Trust to the Council.

Daily management of the Trust estate is undertaken by the Trust Manager, who is the sole dedicated employee, with senior support provided by the Assistant Director for Parks and Highways and the Director of Public Realm. The Committee's scheme of delegation provides tiers of financial delegation enacted by the Committee Chair and senior officers. For 2024/25, the de facto Chief Executive of the Trust was Sharon Lea, the Council's Chief Executive. The Council's Executive Director - Finance and Corporate Services, Sukvinder Kalsi, was the Trust's de facto Chief Finance officer.

Charitable Objectives and Trust Activities

The Trust seeks to encourage sporting and recreational use of the Scrubs through the provision and maintenance of an environment that is conducive to its objective. The Trust is not corporately linked with the prison located nearby but maintains a relationship with the institution.

The Linford Christie stadium is situated on the Scrubs and was built by the Greater London Council when that body was responsible for the Scrubs. The stadium is operated by the Council, and the Trust makes an annual contribution to its running costs. The stadium hosts several seasonal athletics events, regular sports bookings for schools and community sports clubs and several community events. The stadium is also home to Thames Valley Harriers Athletics Club, Kensington Dragons Football club, London Sports Youth Baseball and the free weekly 5km Park Run, all of which are run as charitable entities.

Wormwood Scrubs open space also maintains several sports pitches available to users including soccer pitches, Gaelic football, baseball, cricket and cross-country facilities.

The recreational element of WSCT provision includes but is not limited to maintenance of amenity areas for walkers, both with and without dogs. A model aircraft flying zone, one of the only such areas in London, two outdoor gym facilities, two children's play areas, a BMX cycling track, a pony riding centre for disabled children, seasonal eco-volunteering activities, an outdoor learning education programme for local children, seasonal community events and maintenance of access to open space for users of the Scrubs.

The Trust's main financial provision relates to the maintenance of the Scrubs itself. Since 6 May 2008, Idverde UK (which acquired Quadron Services Ltd in 2016) has provided a grounds maintenance service at Wormwood Scrubs following a procurement exercise run by the Council. A new 5-year contract for the Scrubs, with an option of a further five years, was awarded to Idverde UK beginning in February 2022 following a further procurement exercise run by the council. In maintaining this contract, the Trust has ensured the continuation of a site-management regime which facilitates the achievement of the Trust's charitable objectives.

Public Benefit

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

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

Grant Fundraising

During the financial year 2024/25, The Trust did not secure any new external grant funding. The Trust did however award a £47,000 grant to the Kensington Dragons Football Club to support the re-development of all-weather sports pitches at the Linford Christie outdoor sports stadium. The Trust's total contribution to that scheme stands at £250,000. The remaining £203,000 contribution was paid in 2025/26. The total cost of the programme is £1,416,320 with £218,400 contributed by LBHF Council and £947,920 provided by the football club.

Community engagement and co-production

WSCT continues to engage with local groups and stakeholders. In 2024/25, the Trust issued landowner's permission to several individuals and community organisations to deliver eco-management works, research projects and children's activities. These included:

- hosting Operation Centaur, an organisation specialising in the use of shire horses as a traditional method of meadow management,
- permitting the West London Bird Ringing Group to conduct bird ringing sessions on the Scrubs. These sessions aim to catch and tag birds to track their behaviours and breeding patterns, allowing the Trust to better understand how to maintain habitats for the benefit of local wildlife,
- granting permission to The Conservation Volunteers to use the Scrubs as a host location for corporate volunteers,
- commissioning an outdoor learning programme for local primary school aged children, which has been continued in 2025/26.

WSCT continues to work closely with the Friends of Wormwood Scrubs (FoWWS) and two members of its trustee board, who are co-opted onto the WSCT Committee as non-voting members. Regular contact has been maintained with the FoWWS throughout the year and periodic meetings to discuss operational matters take place every 6 months. The Trust continues to welcome the valuable contribution made by the FoWWS and their continued commitment to ensuring the Scrubs is maintained for the purpose of the Trust's charitable objectives.

In partnership with the Friends of Wormwood Scrubs and RSPB, the Trust has enacted a citizens science programme to monitor ecological habitats hosted on the Scrubs. 'Scrubs Watch' involves users of all ages and backgrounds photographing flora and fauna, uploading their content to a digital platform and specifying the location of that photo. This information is filtered by our Ecology Advisor, added to a master database and used to track habitat health. This programme will continue throughout the AEM Masterplan implementation period, further underpinning the role of the local community in ensuring habitats on the Scrubs are enhanced, protected and monitored.

In 2024/25, the Trust commenced co-production of accessibility enhancements across the WSCT estate. Over 50 identified stakeholders have engaged in proposals to improve pedestrian access for less able people, while improving the overall offer of recreation and exercise on the estate.

High Speed 2 (HS2) and the Wormwood Scrubs Charitable Trust

HS2/WSCT Alternative Ecological Mitigation (AEM) Masterplan Works

The agreement between HS2 and the Council dated 20 October 2016 secured £3,885,657 for alternative ecological mitigation (AEM) Masterplan works on the Wormwood Scrubs open space. This agreement was established to offset the impact of the station construction on the local environment. Station works are due to continue until approximately 2033. The AEM Masterplan was agreed as an alternative to the ecological mitigation within the HS2 Bill and forms an appendix to the agreement.

On establishing the AEM agreement, Land Use Consultants (LUC) were recruited via a competitive tendering exercise and have since collated information on the significance and use of the Scrubs. This information has formed the basis of consultation exercises undertaken to develop the principles of ecological mitigation, improved access and long-term management. LUC have developed several iterations of the Masterplan, taking user feedback into account and amending plans accordingly.

Incorporating feedback generated through additional consultation conducted by the London Development Trust, WSCT submitted a planning application to the OPDC, which was later withdrawn due to an objection upheld by Sport England relating to the reorientation of a Gaelic Football pitch. The scheme was then amended, with a final version approved by the Trust committee in March 2024.

HS2 have been engaged throughout this process and remain a constructive, supportive partner to the Trust's ambition of stewarding the Scrubs in the interest of public benefit.

HS2 Bill – Compulsory Purchase Orders (CPO)

In 2020/21, HS2 served preliminary notices of compulsory purchase for three areas of Wormwood Scrubs open space. These comprise:

- An area of 14.04 square metres (sqm), adjacent to Old Oak Common Lane (OOCL) to accommodate the realignment of OOCL and footpath. Once the work has been completed this would form part of the highway under the responsibility of the London Borough of Ealing.
- The Under Track Crossing (UTX) site, comprising 2,429.81 sqm of land to allow for further utility diversion works, enabling construction of the station.
- A 756.48 sqm area of subsoil directly parallel to the north of the UTX site.

Through various interactions with HS2, the Trust has sought confirmation on the future ownership of these plots of land. The Trust maintains its desire, in line with charity law, that all vested plots of land be returned to the Trust, in lieu of a compensation claim to the Secretary of State. In 2024/25, these discussions culminated in an agreement in principle on the application of Crichel Down Rules and the limitation period for compensation relating to land under CPO. This agreement protects the Trust from paying a materially higher valuation for the cost of land, if HS2 decide the land is surplus to requirements, while allowing the Trust to submit a compensation claim to HS2 until 2036. The agreement is likely to be signed in 2025/26, once the Trust has received outstanding fees from HS2

Ltd. WSCT maintains the desire to re-patriate land governed by the Wormwood Scrubs Act 1879 for its perpetual use for the inhabitants of the metropolis.

Kensington Aldridge Academy 2 Site (KAA2)

The Kensington Aldridge Academy is located very close to Grenfell Tower in North Kensington. In the aftermath of the fire in June 2017, it was apparent that the school could not operate from that site. The Department for Education (DfE) had identified the old, redgra military training area on the Scrubs, adjacent to Scrubs Lane as a suitable site for the temporary school buildings and set about seeking the permission of the Trust, the OPDC as planning authority and the Ministry of Defence to use the site.

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

The Academy site remained in situ throughout the financial year. 2024/25 will be the final full year of occupation on this site, as the Department for Education have decided to begin de-commissioning the site in 2025/26.

WSCT Accomplishments and Events in 2024/25

Sport and Recreation

The WSCT estate maintains eight full size 11-a-side football pitches, three junior nine-a-side pitches, two junior seven-a-side pitches and two junior five-a-side pitches. In addition, there are two Gaelic football pitches, seasonal baseball pitches, a non-turf cricket wicket and a football pitch in the central area of the athletics track which is the home pitch of the Kensington Dragons Football Club (KDFC) senior team. The Linford Christie Outdoor Sports Centre (LCOSC) facility is the home of Thames Valley Harriers Athletics (TVH) Club, who host several regional and national athletics events throughout the year. WSCT maintains close partnerships with both clubs operating on the estate and continue to enhance opportunities for local people through sports and exercise.

Throughout the year, WSCT, LBHF Council and KDFC have partnered to improve the facilities at LCOSC. A programme of improvements was agreed during the year and includes – 1. The demolition and replacement of the old changing room block, with temporary changing facilities. 2. Re-developing the all-weather artificial sports pitches. 3. Re-surfacing the eight lane 400m athletics tracks. Of these three schemes, only the first was completed during 2024/25, with the remaining projects to be completed the following year.

In March 2024, the WSCT management committee approved the final version of an ecological masterplan, with funding secured from HS2 Ltd. A competitive procurement exercise has since been underway, with works expected to commence in February 2026. A 12–15-month capital work programme will then be complimented with a 10-year management and maintenance plan, aimed at supporting healthy habitats and cultivating native species.

WSCT commissioned an outdoor learning programme on Wormwood Scrubs, in partnership with Urbanwise London, Old Oak Primary school and LBHF Family Hubs. These free weekly sessions

are designed to give children and parents access to Forest School accredited practitioners who run structured activities in designated areas, throughout the year. The Trust aims to secure financial support from local partners to ensure this programme is embedded as a regular feature of site activities.

Upon extensive consultation and in partnership with the LBHF Ecology team, Natural England, RSPB and the Friends of Wormwood Scrubs, the Trust successfully designated the Western Meadow area as a Local Nature Reserve (LNR). This designation offers an additional level of legal protection to the species calling this area home. LNR status also supports a different style of management and maintenance. Users are still able to access this area year-round. The Trust encourages dog walkers to ensure dogs are kept on leads within bird nesting season (March – September).

2024/25 saw over 5000 hours of volunteer work dedicated to supporting the Scrubs. 1224 volunteers attended 168 sessions. Highlights of those sessions include - 450 trees planted, 1.5 hectares of scrub land managed, 60m of newly planted hedging and 1500m of woodchip laid on forest paths. Through the idverde/RSPB contract, corporate and community volunteer groups continue to contribute towards the success of ecological management on the Scrubs. These efforts have contributed towards the Trust maintaining its Green Flag accreditation for a further year.

Across the year, WSCT estate hosted several sporting and recreational events, the highlights of which include:

- London Sports Junior Baseball League.
- British Athletics League meetings.
- Weekly ParkRun free 5K run/walk.
- London School Athletics Association Cross-Country Championships.
- South of England Athletics Association Cross-County Relays.
- Kensington Dragons Men's 1st XI fixtures.
- Fulham Irish GAA Men's fixtures.
- Multiple school sports events.
- Friends of Wormwood Scrubs annual dog show.
- Eid in the Park.
- Several corporate volunteering event days.
- Dawn Chorus walks.

Grounds Maintenance and Site Management

Routine and non-routine grounds maintenance continue to form the largest proportion of Trust expenditure. Officers and the contractor, idverde UK, have worked hard over the last year to ensure the grounds are maintained to an acceptable standard. This work is reflected in the maintenance of Green Flag status. The contract includes several regular tasks undertaken on a routine and reactive basis scheduled below. The current grounds maintenance contract has been in place since February 2022. Performance of the contract has been steady, with monthly meetings held to maintain standards and manage improvements.

Scope of Grounds Maintenance Activity
Maintenance of all grass pitches including within Linford Christie Stadium
Grass cutting all non-pitch areas across the site including play areas and dog area
Strimming across the site and Linford Christie Stadium
Maintaining grass path access through scrub areas allowing access to nature
Pruning and maintenance of hedges and access routes through copses and woodlands
Maintaining and pruning of all shrub bed areas
Low-level tree works and reporting defects and further action required
Inspecting daily three on-site play areas reporting defects and further action required
Attending to vandalised or damaged equipment, facilities or surfaces
Emptying of litter/dog waste bins
Cleansing hard surfaces across the site including within the Linford Christie Stadium
Treating of Japanese Knotweed and Giant Hogweed
Cleansing and sweeping synthetic pitch areas within Linford Christie Stadium
Litter picking across the site including within the Linford Christie Stadium
Leaf clearance across parts of the site (leaves in woodland areas are left as mulch)
Undertaking scrub and bramble management works outside of ground nesting bird season
Attending to fly tips and clearance after illegal encampments
Liaising with site and facility users and borough Law Enforcement Team
Assisting in the preparation of sporting and recreational events
Assisting with Volunteer initiatives

The Scrubs is an extremely popular site attracting a diverse range of users from dog walkers to model aircraft flyers; from ornithologists to those wanting a quiet walk. Movement data ascertained through a digital mapping platform indicates the popularity of certain access routes. This information has been fed to our grounds maintenance contractor and local law enforcement for the purpose of strategic patrols and ensuring adherence to Park byelaws.

Community Safety and Security

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

In 2024/25, LET officers engaged several non-compliant dog walking companies to amend their practices in line with the borough-wide public space protection order on responsible dog walking. These interactions have resulted in several fixed penalty notices issued, along with 2 community protection notices to consistently non-compliant businesses.

In addition to the above, LET officers have conducted regular weapons sweeps, attended and cleared 9 fly-tipping incidents, cleared 7 illegal encampments with sign-posting advice deployed as necessary, conducted 124 anti-social behaviour patrols to high-risk areas, removed 9 abandoned vehicles and conducted over 830 high visibility patrols.

Security improvements such as vehicle height and width restrictions and an electric traffic management system have contributed towards a heightened level of safety and security on the WSCT estate.

Financial Review

The Trust is reporting a surplus of £713,601 in 2024/25. This is £782,829 more than budget due to significantly lower than expected costs and additional income. Some of the expenditure has been deferred to 2025/26.

The main reason for the surplus is the continued income received from the Kensington Aldridge Academy 2 site (KAA2), for their continued occupation of the site, which was £364,497 in 2024/25 along with planned maintenance expenditure being delayed until 2025/26. However, it should be noted that the KAA2 site licence will end in November 2025.

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

Summary of Financial Position	2024/25	2023/24	2022/23	2021/22	2020/21
	£	£	£	£	£
Total Incoming Resources	1,542,467	1,496,682	1,256,862	1,170,121	1,002,080
Total Resources Expended	(828,866)	(821,335)	(830,036)	(1,077,529)	(953,096)
Net outgoing (-)/Incoming resources	713,601	675,347	426,826	92,592	48,984
Total funds brought forward	7,133,142	6,457,795	6,030,969	5,938,378	5,889,393
Total funds carried forward	7,846,743	7,133,142	6,457,795	6,030,970	5,938,378
General unrestricted income funds	2,846,742	2,133,141	1,457,794	1,030,969	938,377

Within total funds brought forward of £7,133,142, the Trust has fixed asset funds of £5,000,001 relating to the valuation of the car park and tangible fixed assets in their existing use. The remaining, unrestricted income funds are solely used for the specific purposes of the Trust. These total £2,846,742 as of 31 March 2025 (see the Statement of Accounts note 5), an increase of £713,601 during 2024/25.

This 2024/25 surplus of £713,601 exceeded the net expenditure budget of £69,228 by £782,829 mainly due to planned investment / infrastructure spend being pushed back to 2025/26. The main income sources were:

1. The KAA2 site license to occupy.
2. Pay & Display (cashless parking) income from the Wormwood Scrubs car park.
3. Licence income for the Hospital's use of the other car park.
4. Additional income was also achieved from filming, the Pony Centre, utilities licensing and external grant funding.

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

The Linford Christie stadium is operated by the Council and the Council has, historically, borne most of the expenditure associated with its operation. The Trust however contributes to the Linford Christie stadium (together with other sports facilities located on the Trust grounds) to promote its objectives to support exercise and recreation. The approved 2024/25 contribution was £63,000.

Plans for future periods

The Trust's approved budget for 2025/26 takes account of investment items carried forward from 2024/25 (including contributions to Linford Christie Stadium, both directly and via the Kensington Dragons agreement). Therefore, a deficit budget (£401,947) was set. The Trust's healthy reserves position of £2,846,742 facilitated this decision to draw down from reserves.

The latest 2025/26 forecast predicts a £489,989 deficit, which is £88,042 worse than budgeted, due to the loss in KAA income from December 2025 onwards. The Hammersmith Hospital car park license and pay and display parking income will cover costs, while income from the Kensington Aldridge Academy (KAA2) licence is expected to remain in place until November 2025. That license was the main reason for the Trust's increase in unrestricted funds from 2017/18 to 2024/25. Since February 2022 decreased grounds maintenance costs, following contract re-tender, has also made significant contributions to the improved financial position. This position is expected to remain until 2026/27.

The Committee is determined to bring the financial performance of the Trust to breakeven or better over the longer-term. This will however need to be balanced against the Trust's core objectives. The Trust is keen to ensure that any development around the site does not threaten its integrity. The Trust Manager is tasked with producing and implementing an agreed development plan. A contribution to the Council's programme of capital expenditure has been agreed by the Trust, with particular focus paid to addressing maintenance issues at the Linford Christie Stadium.

From 2025/26, the Trust and the Council hope to achieve the following improvements on the WSCT estate:

- Implementing the AEM Masterplan capital works.
- Re-surfacing the 8 lane 400m athletics track, associated field events and upgrade the floodlights to more efficient LEDs.
- Re-surfacing and re-orienting the layout of all-weather sports pitches at Linford Christie stadium.
- Delivering an outdoor learning programme on Wormwood Scrubs open space.
- Co-producing a network of accessible footpaths and signage across agreed locations on the estate.
- Adding more play equipment and securing the Braybrook play area.
- Re-surfacing the Multi-Use Games Area (MUGA), behind the Old Oak Community Centre.
- Producing a dedicated WSCT website.
- Establishing plans to develop an ecology centre on the WSCT estate.
- Developing a 3-5 year business plan for the Trust.

The Trust is seeking ways to ensure steady progress towards continual financial improvement through normal activities. To secure this stable financial position, the Trust is working on optimising the use of its assets. It is also beginning to solicit funds from: corporate organisations, trusts and foundations, and institutional bodies. Co-producing outcomes will

form a major component of these plans, with due consideration paid to the needs of our stakeholders and the development of the wider public realm.

The Trust aims to maintain an effective Grounds Maintenance (GM) regime. The current contract is due to expire in February 2027. Continuous monitoring and appraisal of performance will form the basis of whether an extension provision is agreed. In line with Council ambitions to be 'ruthlessly financially efficient', penalties for non-compliance will be enacted in line with the performance metrics and agreed deduction protocols.

Future contract delivery will be closely monitored and subject to regular review. This will be managed through the regular management reports to the Committee. Following the delivery of the AEM capital improvements, these will be managed through a 10-year revenue maintenance programme dovetailed with the existing grounds maintenance contract.

Reserves and Treasury Management Policy

Definition of Reserves

The Charity Commission has provided a specific definition for "reserves" as "that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. This definition excludes restricted income funds and endowment funds, although holding such funds may influence a charity's reserves policy. Reserves will also normally exclude tangible fixed assets held for the charity's use and amounts designated for essential future spending."

This definition is intended to provide the charity with a way of identifying those reserves that are readily available in relatively liquid form if required by the charity. The free reserves of WSCT for which a policy is needed are represented by unrestricted general funds of the charity and exclude both the fixed asset revaluation reserve and funds that have been designated by the trustee to meet future planned expenditure.

It is recognised that charities are under a general duty to apply charity funds within a reasonable time of their receipt although there are no such requirements in WSCT's governing documents. Similarly, whilst the Charity Commission requirements only require consideration of free reserves, it would be inappropriate to not apply restricted funds within a reasonable time period. For WSCT, this is not relevant as restricted funds represent funds set aside for major projects which will be utilised during the timeframe of the relevant project.

Legal Authority to hold reserves

The Charity Commission has identified that all charities have legal authority to hold reserves. Specifically, they state: "Trustees of every charity must ensure that the charity's funds are used appropriately, prudently, lawfully and in accordance with the charity's purposes for the public benefit. The general principle of trust law is that funds received as income should be spent within a reasonable period of receipt.

The holding of reserves will be authorised either by using an express or implied power to hold reserves. The trustee is justified in exercising its power to hold income reserves, whether express or implied only if, in its considered view, it is necessary in the charity's best interests." For WSCT, there is no explicit legal authority to hold reserves set out in its governing documents, but the implied authority is deemed sufficient. Specifically, the charity has no need to formally accumulate reserves.

Why does WSCT hold free reserves?

The charity is required to consider what level of reserves it is appropriate for the charity to hold in order to demonstrate appropriate financial management, stewardship and sustainability. The trustee wishes to do this to provide assurance to all the charity's stakeholders that the charity is being managed in a prudent manner for the best interests of its beneficiaries. The trustee also wants to provide confidence that there is a strong justification for the reserves held by the charity, and that they wish to be open and transparent on all aspects concerning the charity's reserves policy. In doing this WSCT has considered the following areas.

Working Capital

Any organisation needs working capital to allow it to meet its liabilities as they arise – this is a key going concern requirement. Cash or other liquid assets are required to meet normal operating expenditure. For WSCT, its cashflow is strong due to the profile of its incoming resources at regular intervals throughout the year.

Financial risk management

All charities are subject to a wide range of risks, many of which have financial implications. "Rainy day" funds are appropriate to be held as mitigation against the effect of such risks. WSCT has a formalised approach to risk management which identifies major risks that it faces, assesses their severity in terms of impact and likelihood, and identifies mitigating actions.

For example, to cover the annual grounds maintenance contract, non-routine maintenance, and employee costs, WSCT is reliant on 2 main sources of unrestricted income – pay & display parking and the Hammersmith Hospital car park license fee. If one or both income sources are significantly reduced or even lost, the charity may need to cover 6-12 months of core operating expenditure while it restructures its operations and seeks to reduce costs.

The financial risks that are mitigated by the holding of reserves include:

- Variability of income – pay & display parking income based on sensitivity analysis of activity levels and condition of car park, termination of existing license agreement, investment income projections based on market rates
- Variability of expenditure – non-routine maintenance of the Scrubs can be hard to predict but the amounts are not usually significant, other areas of expenditure are relatively "fixed" such as the grounds maintenance contract and staff costs, relatively low likelihood of significant unplanned expenditure
- Risks noted in risk register (page 18) – those identified as high or medium risk that have financial significance.

Future development

As part of their strategic planning, the charity Trustee should also consider the need for funds to develop their charity's activities or to consider new opportunities to assist their beneficiaries. A designated fund has already been set up for future capital maintenance works including the long-term maintenance of the AEM Masterplan and the contribution towards the refurbishment of the

Linford Christie stadium. An additional £600,000 has been transferred to this fund from 'Free' reserves in 2024/25.

Analysis of WSCT Unrestricted Income Funds (Reserves) balances at 31st March 2025

The comparison between the target and actual level of reserves at the end of the 2024-25 financial year is outlined below:

<u>Unrestricted income funds @ 31st March 2025</u>	
	£
'Free' reserves	846,742.00
Designated funds - Capital maintenance works	2,000,000.00
Total	2,846,742.00

<u>Target range based on average total expenditure between 2021-22 and 2025-26 (forecasted)</u>			
'Free' reserves target (lower) - 6 months	486,676.40		
'Free' reserves target (upper) - 12 months	973,352.80		

The level of 'free' reserves was £846,742 at 31st March 2025 which is within the target range. The plan is to keep 'Free' reserves within the target range (6-12 months) and then designate any surplus funds to future capital programme works. This programme will include access improvement works, developing on-site facilities, the AEM Masterplan maintenance costs beyond the initial 10-year period and an ongoing contribution to the Linford Christie Stadium.

Reserves policy and Going Concern considerations

The charity's policy for reserves is linked to and part of its formal consideration of the charity's going concern presumption. An appropriate level of reserves underlies the forecasts and cashflow projections that are used by the committee to confirm that WSCT is a going concern and is able to meet its liabilities as they arise.

At the year end, the reserves policy, actual reserves held, and future business planning forecasts are used to confirm the going concern principle applies for at least 12 months from the date that the statutory accounts are approved by the committee.

When does the charity consider its reserves policy?

Monitoring and oversight of the reserves held by the charity is undertaken throughout the year. This is achieved through quarterly management accounts, cashflow monitoring and regular financial forecasts. At least on an annual basis the reserves policy is reviewed formally by the trustee as part of its strategic and business planning process.

Treasury Management

The Trust's cash balances are managed by the Council and held in short-term, liquid deposit accounts. The Council's Treasury Management Strategy governing the investment policy was adopted by the Council in February 2025. The Committee report can be found on the Council's website at the following location:

Risk Management

The Trustee has a risk management strategy which comprises:

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

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

Risk Assessment Schedule 2024/25

Risk Index No.	AREA OF RISK	IMPACT OF RISK	SEVERITY High/Medium/Low	POTENTIAL High/medium/Low	VALUATION	COMMENT	Risk Owner(s)	Mitigations
001	High Speed 2 Railway and the development of Old Oak	Adverse impacts on the ecology of the Scrubs and the charitable objectives of the Trust	High	Medium	May not be a financial loss	Trust is engaging with HS2 and TFL and the Old Oak Development Corporation to agree outcomes that do not adversely impact and futureproof the space.	Trust Manager.	AEM agreement, including ecological capital works and 10-year management plan.
002	Pay and Display income level	Fluctuation of income levels, linked to poor maintenance of facilities.	Medium	Medium	Potential loss of income.	Usage fluctuates. The introduction of cashless parking has significantly reduced the theft risk.	Trust Manager, LBHF Parking Enforcement Department.	Ensure prioritisation of capital investment into the car park for 2025/26
003	Hammersmith Hospital Trust car park income	The licensing agreement with Hammersmith Hospital Trust has a three month notice period with a possible impact on the level of income.	High	Medium	Potential loss of income.	The hospital relies on the car park. The Trust has been successful in securing increased income from this source in recent years.	Trust Manager, LBHF Corporate Finance Department.	Assess the viability of a long-term lease, or a 6-month notice period.
004	Condition – Wormwood Scrubs car park	Wormwood Scrubs car park requires investigation into the drainage system, as it is underperforming.	High	Low	Significant expenditure.	If investigations indicate that work is required, the current sinking fund held in accordance with the license to the hospital could be used to fund the works.	Trust Manager, Imperial College Healthcare Trust.	Work with Hammersmith Hospital to identify the extent of damage and draw down on the sinking fund to conduct repairs.
005	Insurance claims against Trust	Liability of trust in case of personal injury claims.	Low	Low	Possible liability of Trust in case of insurance claim.	Wormwood Scrubs would be covered by the Council's insurance.	LBHF Parks and Open Spaces, Bi-borough (LBHF/RBKC) insurance department.	Ensure the public realm of the WSCT estate is legally compliant

Risk Index No.	AREA OF RISK	IMPACT OF RISK	SEVERITY High/Medium/Low	POTENTIAL High/medium/Low	VALUATION	COMMENT	Risk Owner(s)	Mitigations
006	Safety of Artillery Wall	Cost of demolition, collapse could possibly lead to damage or liability of Trust.	Medium	Medium	Cost of demolition or insurance claims.	The condition of the wall is being monitored.	LBHF Facilities Management Department. Staff at the Linford Christie Stadium. Trust Manager.	Maintain the fencing on the western side, until a long-term solution is secured.
007	Costs of Operating Linford Christie Stadium	Contribution by the Trust varies according to the trading conditions for the stadium	High	Medium	Expenditure could be significant	In some years, this contribution has been small, but it is volatile. The financial performance of the stadium is monitored closely. The contribution of the Trust towards capital improvements will make a significant difference in mitigating future risk.	Trust Manager. LBHF Corporate Finance Department.	Capital improvements will drive the financial viability of the site. WSCT Manager will continue to monitor sports bookings to accurate income forecasts, which will affect the level of contribution.
008	Fraud and financial irregularities	May cast doubt over the Trust's ability to continue as a going concern	High	Low	Cost could be significant	Accounts are independently audited annually.	LBHF Corporate Finance Department.	Continue to adhere to policies and procedures and work with independent auditors to analyse financial risks.
009	Park Lodge tenanted building	Building condition is deteriorating, with major subsidence and structural issues.	High	High	Significant expenditure	WSCT are working with HS2 and local partners to assess options for the space, including demolition and re-patriation to open space. The tenant has vacated the property.	Trust Manager. LBHF Facilities Management Department.	Continue to monitor the state of the building and manage the surrounding vegetation.

Risk Index No.	AREA OF RISK	IMPACT OF RISK	SEVERITY High/Medium/Low	POTENTIAL High/medium/Low	VALUATION	COMMENT	Risk Owner(s)	Mitigations
010	Grounds maintenance depot building	Very poor building condition, damp and mould issues, along with other structural problems.	High	High	Significant expenditure	This depot is used by the borough-wide grounds maintenance contractor. WSCT working with the Council and the contractor to demolish and replace with temporary welfare facilities.	Trust Manager. GM Contractor. LBHF Facilities Management Department. LBHF Parks and Open Spaces Department.	Develop a re-development plan with the Council and the GM Contractor.

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

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

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

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

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. It is also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Disclosure of Information to Auditors

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

Auditors

The Trustee appointed MHA during the year to undertake the audit of accounts in this year. The Independent auditor's report to the Trustee of Wormwood Scrubs Charitable Trust follows on page 22.

For and on Behalf of Wormwood Scrubs Charitable Trust Signed



Name: Mark Raisbeck

Date: 23 January 2026

Independent Auditor's Report to the Trustee

Opinion

We have audited the financial statements of Wormwood Scrubs Charitable Trust (the 'Charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and,
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustee's assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustee is responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustee

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or noncompliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **frc.org.uk/auditorsresponsibilities**. This description forms part of our Auditor's Report.

Use of our report

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



MHA Statutory Auditor

London, United Kingdom

Date: 28/01/2026

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

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

Reference and Administrative details

Charity Name and Number	Wormwood Scrubs Charitable Trust, Registration No. 1033705
Charity Correspondent	Sukvinder Kalsi Director for Finance Wormwood Scrubs Charitable Trust Hammersmith Town Hall King Street W6 9JU
Trustee	The Council of the London Borough of Hammersmith & Fulham
Email Address	sukvinder.kalsi@lbhf.gov.uk
Governing Document	Wormwood Scrubs Act 1879 As Amended by Scheme of The Charity Commissioners Dated 25 March 2002.
Objects	For recreational use as set out in the Wormwood Scrubs Act 1879
Area of Benefit	Wormwood Scrubs and West London. (Area prescribed by Governing Document)
Area of Operation	Greater London – Hammersmith and Fulham
Registration History	23 Feb 1994 Registered
Auditor Details	MHA 6th Floor, 2 London Wall Place London EC2Y 5AU

STATEMENT OF ACCOUNTS

Wormwood Scrubs Charitable Trust

Statement of Financial Activities (incorporating an income and expenditure account) for Year ended 31 March 2025

		Unrestricted funds	Restricted funds	Total funds	Total funds
		2024/25	2024/25	2024/25	2023/24
		£	£	£	£
Notes	Income and Expenditure				
	Income and endowments from:				
	Income from Charitable activities:				
	Pay and Display Parking Meters	420,544	-	420,544	385,986
	Hammersmith Hospital Car Park Licence	462,327	-	462,327	438,757
2	Other trading activities	392,420	-	392,420	379,796
3	Income from Investments	126,633	-	126,633	86,065
4,5	Income from donations and grants	-	140,544	140,544	206,078
	Total Income and endowments	1,401,924	140,544	1,542,468	1,496,682
	Expenditure on:				
6, 7	Charitable activities:				
8	Contribution to Linford Christie Stadium	(64,931)	-	(64,931)	(65,817)
	Contributions to other organisations	(47,672)	-	(47,672)	-
9	Non Routine Maintenance of Wormwood Scrubs	(145,275)	-	(145,275)	(127,661)
9	Routine Grounds Maintenance of Wormwood Scrubs	(364,308)	-	(364,308)	(370,583)
10	Staff costs and employee benefits	(62,143)	-	(62,143)	(60,350)
	Surveys, studies and subscriptions	(3,994)	-	(3,994)	(5,100)
5	Charitable expenditure	-	(140,544)	(140,544)	(191,823)
	Total Expenditure	(688,323)	(140,544)	(828,867)	(821,335)
	Net income/(expenditure)	713,601	-	713,601	675,347
	Reconciliation of Funds				
	Total funds brought forward	7,133,142	-	7,133,142	6,457,795
	Total funds carried forward	7,846,743	-	7,846,743	7,133,142

All activities other than those disclosed in Notes 4 and 5 are unrestricted.

Wormwood Scrubs Charitable Trust

Balance Sheet as at 31 March 2025

		2024/25	2023/24
		£	£
Notes	Fixed Assets		
11	Tangible Assets	5,000,001	5,000,001
	Total Fixed Assets	5,000,001	5,000,001
	Add: Current Assets		
	Cash in Bank	2,660,098	1,898,222
12	Debtors	284,697	270,978
	Total Current Assets	2,944,795	2,169,200
	Less: Liabilities		
13	Creditors: Amounts falling due within one year	(98,053)	(36,059)
	Total Liabilities	(98,053)	(36,059)
	Total Net Assets and Liabilities	7,846,743	7,133,142
		£	£
5	The funds of the charity:		
	Unrestricted Reserves:		
	Unrestricted income funds	(2,846,742)	(2,133,141)
	Revaluation reserve	(5,000,001)	(5,000,001)
	Total Charity Funds	(7,846,743)	(7,133,142)

Approved by the trustee on 23 January 2026 and signed on their behalf by:



Mark Raisbeck
Director of Public Realm

Wormwood Scrubs Charitable Trust

Notes

Statement of Cash Flows for Year ended 31 March 2025

	2024/25	2023/24
	£	£
Cash flows from operating activities:		
14 Net cash flow from operating activities	635,243	593,118
Cash flows from investing activities:		
Dividends, interest and rents from investments	126,633	86,065
Net cash provided by investing activities	126,633	86,065
Change in cash and cash equivalents in the reporting period	761,876	679,183
Cash and cash equivalents at the beginning of the reporting period	1,898,222	1,219,039
Cash and cash equivalents at the end of the reporting period	2,660,098	1,898,222

Wormwood Scrubs Charitable Trust

Analysis of Net Debt for Year ended 31 March 2025

	At 1 April 2024	Cashflows	At 31 March 2025
	£	£	£
Cash at bank and in hand	1,898,222	761,876	2,660,098

Notes to the Accounts

(1) Statement of Accounting Policies

(i) Basis of preparation and assessment of going concern

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) revised October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

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

The trustee has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They therefore continue to accept the going concern basis of accounting in preparing the financial statements. There were not any material uncertainties in arriving at this conclusion.

(ii) Accounting Concept

The accounts have been prepared on an accrual's basis. That is, on the basis of income being due and expenditure being payable in the related financial year. Figures in the accounts are rounded to the nearest pound (£).

(iii) Fixed Assets, revaluation and depreciation

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

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

(iv) Income Recognition and Incoming Resources

All income is recognised once the Trust has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Material income for the Trust includes Pay and Display parking fees and filming income, that would be recognised this way. The Trust acts independently to attract funding. Whilst the funding is received under the name of the corporate Trustee (London Borough of Hammersmith and Fulham), the income is wholly in control of the Trust and is therefore recognised as income within the Financial Statements.

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

(v) Expenditure Recognition and Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Trust to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(vi) Allocation of support and governance costs

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

(vii) Financial Instruments

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

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

viii) Areas of significant judgements and estimates

Accounting for land interests and associated economic flows

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

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

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

It is the judgement of the trustee that the land at Wormwood Scrubs is controlled by the Trust by virtue of the Wormwood Scrubs Act and as such the land interests at the Scrubs are accounted for within the Trust's accounts. Any reference in title to LBHF is

deemed to be as the trustee of the Trust, not the Council. Under the provisions of the Act, the Trust is judged to be responsible for, and controls the benefit of, the land both in terms of public access for recreation and economic benefits with respect to any income that might be generated relating to the assets.

Other judgements

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

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

The Trust's policy is not to revalue assets, however, should an impairment indicator come to light assets would be subject to impairment. This is a matter of judgement and as stated, the Trustee is not aware of any indication that an impairment has occurred in 2024/25.

ix) Reserves

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

(2) Income from Other Trading Activities

	2024/25	2023/24
	£	£
Filming income	8,777	1,509
Other Fees and Charges	-	7,768
Other rental income*	383,643	370,519
	392,420	379,796

*Other rental income predominantly relates to the Kensington Aldridge Academy (KAA) 2 site lease. KAA pays the Trust a suitable market rent for use of an old gravelled military training area in the Scrubs. Total lease income recognised in the 2024/25 accounts is £364,497 (£349,644 in 2023/24). Future minimum receipts associated with the lease due within one year are £91,944 (£89,040 in 2023/24).

Other rental income also includes rental income for a piece of land which, in previous years, was received annually. Following a new rental agreement signed in March 2018, the Trust received rental in advance in 2018/19. The total money received relating to future years was £6,360 (£10,077 in 2023/24) and this has been recorded as Deferred Income on the Trust's Balance sheet. Rent earned from the pony centre and park lodge are also included within other rental income.

(3) Income from investments

Interest is calculated on an average cash position for the year and is included in the accounts at year end. The interest rate used is the average rate earned on deposits during the financial year, which increased from 4.947% in 2023/24 to 5.218% in 2024/25.

(4) Income from donations and grants

The restricted income from donations and grants in 2024/25 relates solely to the HS2 Funding Agreement as set out in the table below.

	2024/25	2023/24
	£	£
Income from grants		
GLA Growth Funding for Access Improvements	-	5,601
Urban Tree Challenge Fund (UTCF)	-	8,654
HS2 Funding Agreement for Ecological Mitigation for Wormwood Scrubs	140,544	191,823
	140,544	206,078

(5) Fund Structure

The Trust's Funds comprise:

2024/25

Fund name	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
	£	£	£	£	£
General Unrestricted Reserves - 'Free reserves'	733,141	1,401,924	(688,323)	(600,000)	846,742
General Unrestricted Reserves - Designated funds	1,400,000	-	-	600,000	2,000,000
Fixed Asset Revaluation Reserves	5,000,001	-	-	-	5,000,001
Restricted Funds - HS2 Funding Agreement for Ecological Mitigation	-	140,544	(140,544)	-	-
Total funds	7,133,142	1,542,468	(828,867)	-	7,846,743

2023/24

Fund name	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
	£	£	£	£	£
General Unrestricted Reserves - 'Free reserves'	1,457,794	1,290,604	(615,257)	(1,400,000)	733,141
General Unrestricted Reserves - Designated funds	-	-	-	1,400,000	1,400,000
Fixed Asset Revaluation Reserves	5,000,001	-	-	-	5,000,001
Restricted Funds - HS2 Funding Agreement for Ecological Mitigation	-	191,823	(191,823)	-	-
Restricted Funds - Urban Tree Challenge Fund (UTCF)	-	8,654	(8,654)	-	-
Restricted Funds - GLA Funding for Access Improvements	-	5,601	(5,601)	-	-
Total funds	6,457,795	1,496,682	(821,335)	-	7,133,142

Unrestricted funds are solely used for the specific purpose of the Trust. Income and Expenditure which meets this criteria is credited/charged to this fund, together with a fair allocation of management and support costs, as recharged by LBHF. The 'Free reserves' element of General Unrestricted Reserves is held to mitigate against risks around variability in the Trust's income and expenditure in the short term as well as other risks set out in the risk register. The Designated Funds element of General Unrestricted Reserves totalling £2m at the end of 2024/25 is earmarked for future planned maintenance works as outlined in the Reserves policy within the Trustee's report. £1.1m is projected to be spent by the end of the 2025/26 financial year with the timing of the expenditure of the remaining balance still to be confirmed. The grant set out in Note 4 and its associated expenditure is deemed restricted as shown in the SOFA. However, the impact on reserves is immaterial because attributable expenditure is met by funding.

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

(6) Charitable activities

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

(7) Governance costs

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

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

Financial Administration and Support fees - these costs result from the statutory requirement to prepare accounts. Also included are the costs of the time spent liaising and meeting with auditors, and attending closing of account meetings.

Legal Fees - In the management of the Trust during the year legal advice was required. This was provided by Legal Services of LBHF and the charges were based on a staff time basis.

Audit Fees (in accordance with statutory independent audit requirements).

2024/25	2023/24
£	£
(3,600)	(4,536)
(1,789)	(8,107)
(11,700)	(11,500)
(17,089)	(24,143)

Allocation of the Governance costs:

Activity	2024/25	2023/24
	£	£
Contribution to Linford Christie Stadium	(1,932)	(2,823)
Non Routine Maintenance of Wormwood Scrubs	(4,321)	(5,426)
Routine Grounds Maintenance of Wormwood Scrubs	(10,836)	(15,894)
	(17,089)	(24,143)

(8) Contribution to Linford Christie Stadium

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

In 2024/25 a contribution of £63,000 (£63,000 in 2023/24) was made to the Linford Christie Stadium. A proportion of governance costs is also added to this figure.

(9) Grounds Maintenance

The grounds maintenance work undertaken at Wormwood Scrubs is undertaken by the Council's external contractor under a Grounds Maintenance contract that was tendered in 2022 for a period of 10 years, with a break clause after 5 years. The award of this contract was considered in the best interest of both the Council and the Trust. Until 2001/02 the Trust was not in a position to fund the entire cost of the works and until this point, the Council only received a contribution. Since this time, the Trust has funded the full cost of grounds maintenance costs at Wormwood Scrubs. Grounds Maintenance services are currently provided by the Environment Department of the Council. The continuation of these services is periodically approved by Cabinet Members. The current Contract started on 1st February 2022.

Routine Grounds Maintenance is undertaken in accordance with a series of schedules that form part of the contract. The fixed element of the contract has increased from £338,863 in 2023/24 to £353,471 in 2024/25. This figure includes an agreed client fee to cover staff costs of the Council's Parks team. A proportion of governance costs are also included in this figure.

Non-routine Grounds Maintenance is typically identified and commissioned on behalf of the Trust by the contractor. The costs in 2024/25 (£145,275) were higher than in 2023/24 (£127,661). This is mainly due to the cost of the Artillery Lane resurfacing in 2024/25.

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

(10) Staff Costs

The Trust's staff costs and employee benefits for 2024/25 are set out below:

	2024/25	2023/24
	£	£
Wages and salaries	(55,710)	(54,135)
Social security costs	(6,433)	(6,215)
	(62,143)	(60,350)

The average head count (number of staff employed) for the Trust was 1 in 2024/25 (1 in 2023/24). There were no employees who received employee benefits of more than £60,000. The Trust manager is employed and paid by the London Borough of Hammersmith and Fulham.

(11) Tangible Assets

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

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

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

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

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

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

(12) Debtors

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

	2024/25	2023/24
	£	£
Trade debtors	205,791	187,943
Prepayments and accrued income	78,906	83,035
Total	284,697	270,978

(13) Creditors

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

	2024/25	2023/24
	£	£
Accruals and deferred income	(98,053)	(36,059)
Of which: Deferred income		
	2024/25	2023/24
	£	£
Brought forward balance	(10,077)	(13,523)
Released in the year	3,717	3,446
Year end balance	(6,360)	(10,077)

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

(14) Net Cash Flow from operating Activities

	2024/25	2023/24
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	713,601	675,347
<i>Adjustments for:</i>		
<i>Dividends, interest and rents from investments</i>	(126,633)	(86,065)
<i>(Increase) in debtors</i>	(13,719)	1,130
<i>(Decrease) in creditors and deferred income</i>	61,994	2,706
Net cash provided by (used in) operating activities	635,243	593,118

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

(15) Related Party Transactions

The Council of London Borough of Hammersmith and Fulham (LBHF) is the trustee of the Trust. Most expenditure transactions of the Trust are with LBHF and therefore fall under the definition of related party transactions. However, as stated this does not conflict with the Trust's ability to meet its objectives.

a) London Borough of Hammersmith and Fulham as transacting party

- LBHF as contractor to the Trust

Environment Department for the provision of Routine Grounds Maintenance of Wormwood Scrubs (Ref Note 9)

- LBHF as recipient of contribution

Contribution to Linford Christie Stadium (Ref Note 8)

- LBHF as provider of administration and management support to the Trust

Environment Department for management & financial administration services of Wormwood Scrubs

Legal Services for the provision of legal advice required in the management of Wormwood Scrubs

	2024/25	2023/24
	£	£
	(353,471)	(345,702)
	(63,000)	(63,000)
	(65,743)	(65,997)
	(1,789)	(8,107)
	(484,003)	(482,806)
	-	-

Amounts due to or from related parties:

(16) Trustee Remuneration, Benefits and Expenses

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

(17) External Audit Costs

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

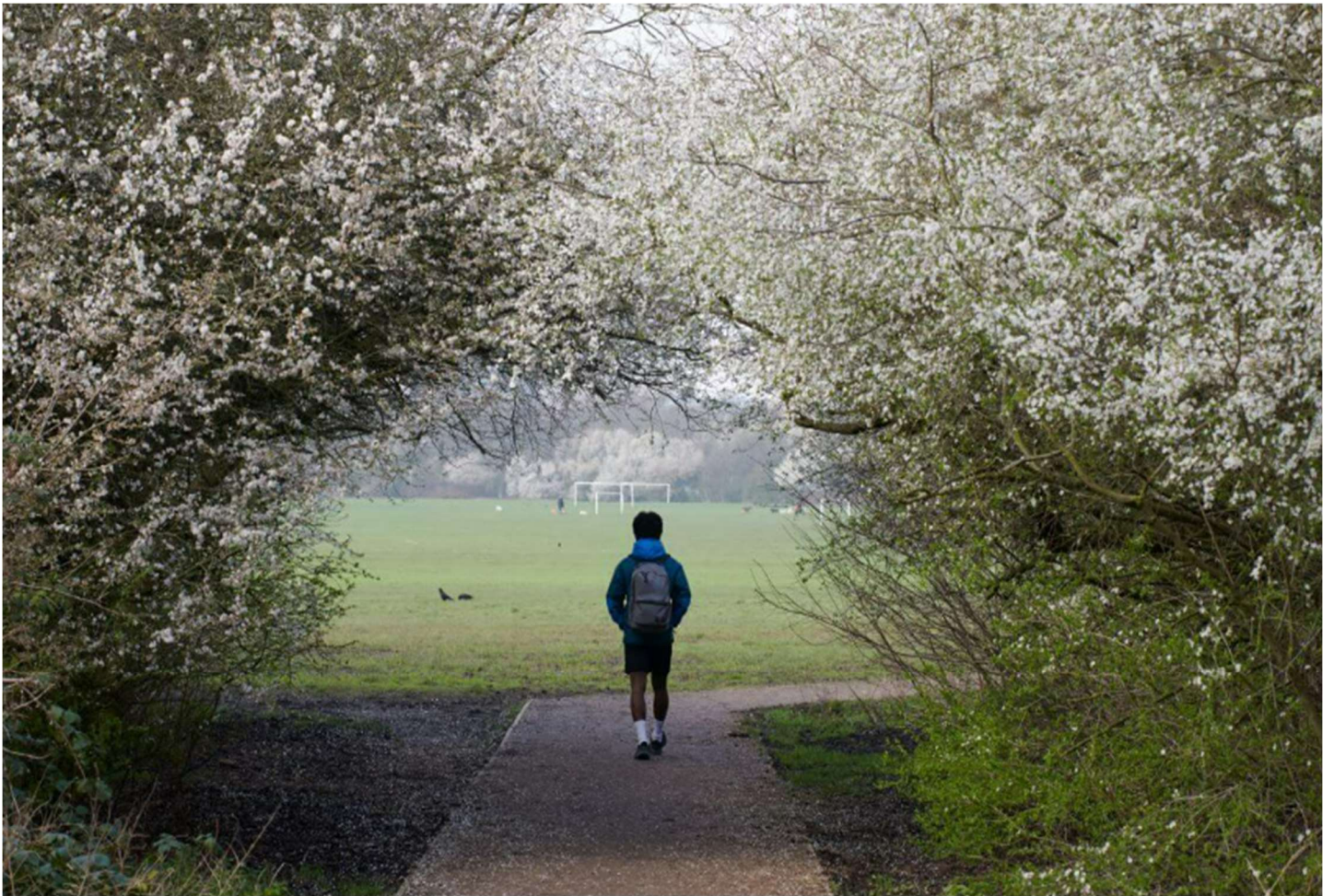
Fees payable to the External Auditor with regard to external audit services carried out by the appointed auditor for the year

	2024/25	2023/24
	£	£
	(11,700)	(11,500)
	(11,700)	(11,500)

WORMWOOD SCRUBS CHARITABLE TRUST

England & Wales - Charity number 1033705

Accounts



Wormwood Scrubs Charitable Trust

Trustee's Report and Financial Statements for the year ended 31 March 2024

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A Summary of the Year

The Wormwood Scrubs Charitable Trust (WSCT) exists to ensure that this much valued area of open space and associated assets in West London are accessible for the purpose of exercise and recreation of Londoners, as stated in the Wormwood Scrubs Act 1879. The WSCT estate sits across 2 planning jurisdictions. That of; The Old Oak and Park Royal Development Corporation (OPDC) to the north, and the London Borough of Hammersmith and Fulham to the south. 2023/24 saw some substantial activity for the WSCT, including:

- Working towards implementation of an Ecological Masterplan for the Scrubs.
- Delivering a financial surplus of £675,347 (exceeding the budgeted surplus of £329,465) as it continues to benefit from increased rental income. A surplus of £426,826 was achieved in 2022/23.
- Approving a financial reserves policy.
- Appointing a Trust Manager, on a permanent basis.
- Facilitating completion of the HS2 Stamford Brook Sewer re-alignment works.
- Securing grant funding from the Urban Challenge Tree Fund for further tree planting.
- Approving a £250,000 contribution towards the cost of re-furbishing facilities at the Linford Christie Stadium.
- Improving estate security by Installing a traffic management system at a major thoroughfare.
- Maintaining our 'Green Flag' accreditation.
- Commissioning a pilot outdoor learning education programme.
- Continuing to provide the site for temporary buildings for the Kensington Aldridge Academy school in the aftermath of the Grenfell Tower fire.
- Maintaining grounds and maintenance management of the Scrubs in preservation of the Trust's charitable objective.
- Establishing and enhancing partnerships with local community groups, such as The Hammersmith Scouts group, Royal Society for the Protection of Birds, the Imperial College Healthcare Trust and HMP Wormwood Scrubs.

Purpose, Context and Characteristics

The Wormwood Scrubs Charitable Trust (WSCT) maintains responsibility for 76.8 hectares of open, green space and associated assets in West London. This is one of the largest areas of Metropolitan Open Land in London and has been held in Trust as a public open space since ratification of the Wormwood Scrubs Act 1879. The act defines the charitable objectives of the Trust as holding the Scrubs – 'for the purpose of exercise and recreation for the inhabitants of the metropolis, in perpetuity.' (Wormwood Scrubs Act, 1879).

The Scrubs is the largest open space in the London Borough of Hammersmith and Fulham and borders the London Borough of Ealing to the west and the Royal Borough of Kensington and Chelsea to the east. Thus, regularly hosting a substantial number of users from around the locale and further afield as this is a destination green space.

The Scrubs retains a multitude of ecological features, including some rare, legally protected, and notable species. Habitats include woodland (plantation), scrub, grassland, and meadow.

Among those features are areas designated as 'Sites of Importance for Nature Conservation' and 'Local Nature Reserves,' including Braybrook Woods, Martin Bell's Wood, and the Central Woodland Copse. The Scrubs hosts several animals including common lizards, slow worms, approximately 100 recorded species of bird, and 23 species of butterfly. There are also approximately 250 native plant species which make up one sixth of UK native flora.

The WSCT estate also includes: 2 outdoor gyms areas, 2 children's play areas, a pony riding centre, an athletics stadium, numerous grass sports pitches, grounds maintenance and green waste processing depot, a BMX cycling track and a temporary secondary school site.

Corporate Governance, Structure and Management

The London Borough of Hammersmith and Fulham (the Council) is the sole corporate trustee to the Trust. Responsibility for the management of the Trust rests with the Wormwood Scrubs Charitable Trust Committee (Trust Committee) which is constituted under the Council's constitution. The Committee is charged with managing all the affairs of the Trust, giving strategic direction, and ensuring it achieves its charitable objectives.

Under the Council's constitution, the Committee consists of three appointed Councillors; the Committee may also co-opt non-voting independent members. The Committee members for 2023/24 were: Councillors Alex Sanderson (Chair), Bora Kwon and Dominic Stanton. There were also two non-voting co-opted members, Sir Stephen Waley Cohen and Faye Thomas, both of whom are also trustees of the Friends of Wormwood Scrubs.

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

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

The Trust has several related party transactions with the Council. These include the routine grounds maintenance contract, a contribution from the Trust towards the Linford Christie stadium and the provision of managerial, financial and legal services by the Council. This resulted in total expenditure of £482,806 in 2023/24 by the Trust to the Council.

Daily management of the Trust estate is undertaken by the Trust Manager- Osama El-Amin, with senior support provided by the Assistant Director for Parks and Leisure - Simon Ingyon and the Director of Public Realm – Mark Raisbeck, in line with the Committee's scheme of delegation, which also provides tiers of financial delegation enacted by the Committee Chair and senior officers. For 2023/24, the de facto Chief Executive of the Trust was Sharon Lea, the Council's Chief Executive. The Council's Director of Finance, Sukvinder Kalsi, was the Trust's de facto Chief Finance officer.

Charitable Objectives and Trust Activities

The Scrubs is the subject of a charitable trust created by the Wormwood Scrubs Act 1879, amended by a scheme of the charity commission in 2002. The Council is the sole corporate trustee and holds the land in trust for the “use by the inhabitants of the metropolis for exercise and recreation.” This is the Trust’s sole charitable objective.

The Trust seeks to encourage sporting and recreational use of the Scrubs through the provision and maintenance of an environment that is conducive to its objective. The Trust is not corporately linked with the prison located nearby but maintains a relationship with the institution.

The Linford Christie stadium is situated on the Scrubs and was built by the Greater London Council when that body was responsible for the Scrubs. The stadium is operated by the Council and the Trust makes an annual contribution to its running costs. The stadium hosts several seasonal athletics events, regular sports bookings for schools and community sports clubs and a number of community events. The stadium is also home to Thames Valley Harriers Athletics Club, Kensington Dragons Football club, London Sports Youth Baseball Charity and the free weekly 5km ParkRun.

The Wormwood Scrubs open space also maintains several sports pitches available to residents, including football, Gaelic football, baseball, cricket and cross-country.

The recreational element of service provision on the Scrubs includes, but is not limited to: maintenance of a model aircraft flying zone, one of the only such areas in London; two outdoor gym facilities; two children’s play areas; a BMX cycling track; a pony riding centre for disabled children; delivering regular eco-volunteering activities; running an outdoor learning education programme for local children; hosting seasonal community events; and maintaining access to open space for users of the Scrubs.

The Trust’s main financial provision relates to the maintenance of the Scrubs itself. Since 6 May 2008, Idverde UK (which acquired Quadron Services Ltd in 2016) has provided a grounds maintenance service at Wormwood Scrubs following a procurement exercise run by the Council. A new specific 5-year contract for the Scrubs, with an option of a further five years, was awarded to Idverde UK beginning in February 2022 following a further procurement exercise run by the council. In maintaining this contract, the Trust has ensured the continuation of a site-management regime which facilitates the achievement of the Trust’s charitable objective.

Public Benefit

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

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

Grant Fundraising

During the financial year 2023/24, The Trust was successfully awarded 1 grant to undertake tree planting across various locations on site. £8,654 was awarded by the UTCF (Urban Tree Challenge Fund) and used to purchase, plant and maintain several fruit trees located close to main entrances for the benefit of the public.

In addition to the above, partial funds carried forward from 2022/23 were also administered for the improvement of site access, through the GLA growth fund: £5,601 was spent in 2023/24 to further improve site entrances.

Since 2016, the Council (as corporate trustee) has maintained an agreement with HS2 (High Speed Two) Ltd, to undertake a set of Alternative Ecological Mitigation (AEM) Masterplan works on Wormwood Scrubs open space. This agreement was established to offset the impact of constructing the HS2 terminus at Old Oak Common. The sum of funds agreed totals £3,885,657. In 2023/24, the Trust spent £191,823 of that allocation. Further details of that programme are included in the HS2 and the Wormwood Scrubs Charitable Trust section.

Community Engagement

The WSCT maintains strong relationships with a multitude of community, national and institutional stakeholders. In 2023/24, the Trust provided landowners permission to several volunteer groups for activities ranging from, permission to the Hammersmith Scouts Association for a tree planting programme, to access permission for a historical society to conduct a guided-walk event on the history of urban green spaces.

WSCT continues to work closely with the Friends of Wormwood Scrubs (FoWWS) and two members of its trustee board, who are co-opted onto the WSCT Committee as non-voting members. Regular contact has been maintained with the FoWWS throughout the year and periodic meetings to discuss operational matters take place every 6 months. The Trust continue to welcome the valuable contribution made by the FoWWS and their continued commitment to ensuring the Scrubs is maintained for the purpose of the Trust's charitable objectives.

In 2022/23, a consultation exercise looking into the barriers to participation on Wormwood Scrubs was provided to the WSCT by the LDT (London Development Trust). That report recommended a few material improvements to the Trust estate, along with a set of ecological improvements aimed at enhancing the ecological baseline and giving residents better access to nature. Since publication, the Trust has worked with the Imperial College Healthcare Trust, HMP (His Majesty's Prison) Wormwood Scrubs, the Wormwood Scrubs Pony Riding Centre, The Thames Valley Harriers AC, Kensington Dragon's FC and several individual residents to develop plans for the implementation of the HS2 funded AEM Masterplan.

The Trust is committed to enhancing existing partnerships and developing new relationships based on shared prosperity, sustainable development and improving accessibility, in furtherance of the Trust's charitable objectives.

High Speed 2 (HS2) and the Wormwood Scrubs Charitable Trust

HS2 Bill – Ecological Improvement Works

The agreement between HS2 and the Council dated 20 October 2016 secured £3.9m for alternative ecological mitigation (AEM) Master plan works on land managed by the WSCT. As referenced in the grant fundraising section, these works were agreed to offset the impact of the station construction, which are set to be completed in 2030. The AEM Masterplan was agreed as an alternative to the ecological mitigation within the HS2 Bill and forms an appendix to the agreement.

On establishing the AEM agreement, Land Use Consultants (LUC) were recruited via a competitive tendering exercise and have since collated information on the significance and use of the Scrubs. This information has formed the basis of consultation exercises undertaken to develop the principles of ecological mitigation, improved access and long-term management. LUC have developed several iterations of the Masterplan, taking user feedback into account and amending plans accordingly.

Together with a final round of consultation undertaken by the LDT, the sum of those insights has been used to present a final version of the Masterplan to the WSCT committee, who approved that version in March 2023.

Since approval, officers to the Trust have been working with the OPDC to ensure the necessary planning permissions are secured to proceed with tendering for the capital and maintenance works. 2024/25 will see the implementation of these works and will be reported in future annual statements.

HS2 Bill – Stamford Brook Sewer (SBS) Realignment

The construction of the HS2 terminus at Old Oak has necessitated several utility diversions across the vicinity of the HS2 line. As part of those enabling works, the re-alignment of the Stamford Brook Sewer (SBS), which sits on the northern aspect of the Scrubs has now been completed. The planned re-route of the SBS sewer through the northern section of the Scrubs involved digging a trench, amending the structure of the sewer, disturbing the ecology of the Scrubs and temporarily cutting off sections of the Scrubs from public use.

Working with HS2, WSCT has ensured all the necessary planning permits have been granted with the utmost consideration for mitigating residual impacts on the ecology of the Scrubs.

HS2 officers, along with Trust representatives, have worked closely to ensure the site is re-instated for the benefit of local habitats and recreation by the users of the Scrubs. Upon satisfactory completion of the re-instatement works and review by the Trust and trustees of the FoWWS, the site was officially handed back to the Trust in March 2023.

HS2 Bill – Compulsory Purchase Orders

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

- An area of 14.04 square metres (sqm), adjacent to Old Oak Common Lane (OOCL) to accommodate the realignment of OOCL and footpath. Once the work has been completed this would form part of the highway under the responsibility of the London Borough of Ealing.
- The Under Track Crossing (UTX) site, comprising 2,429.81 sqm of land to allow for further utility diversion works, enabling construction of the station.
- A 756.48 sqm area of subsoil directly parallel to the north of the UTX site.

Through various interactions with HS2, the Trust has sought confirmation on the future ownership of these plots of land. The Trust maintains its desire, in line with charity law, that all vested plots of land be returned to the Trust, in lieu of a compensation claim to the Secretary of State. Discussions with HS2 are ongoing, the outcome of which should be reported in the 2024/25 annual report. The Trust will seek to achieve the best possible outcome for local residents and users of the Scrubs.

Ecology and Biodiversity

Building upon work undertaken in 2016 and 2017 to account for the habitats existing on the Scrubs, the WSCT commissioned an Ecology Advisor to produce an updated ecological baseline audit of the Scrubs.

This exercise took place over a calendar year and involved; extended phase 1 habitat surveys, nesting bird surveys, monitoring bat activity, recording migratory bird movements, setting camera traps to monitor hedgehog activity, conducting butterfly transect surveys and setting up refugia surveys to identify the presence of any reptiles.

Over the course of the year, this work highlighted the unique nature of the Scrubs as a hub for migratory birds, a refuge for breeding common lizard populations and a home for one of the largest expanses of dense scrub land in central London.

The insights developed from this exercise have been used to support appraisals of all scheduled capital projects, along with any maintenance schemes undertaken by utility providers holding assets on the Scrubs and more generally recording the history of habitats on-site.

Furthermore, this updated information will support the future implementation of the AEM Masterplan and associated 10-year conservation management plan. This survey work will be maintained in future years as part of the Trust approach to land management.

Kensington Aldridge Academy 2 Site (KAA2)

The Kensington Aldridge Academy is located very close to Grenfell Tower in North Kensington. In the aftermath of the fire in June 2017, it was apparent that the school could not operate from that site. The Department for Education (DfE) had identified the old, redgra military training area on the Scrubs, adjacent to Scrubs Lane as a suitable site for the temporary school buildings and set about seeking the permission of the Trust, the OPDC as planning authority and the Ministry of Defence to use the site.

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

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

Achievements and Performance

Sport and Recreation

Currently, the Linford Christie Outdoor Sports Centre (LCOSC) and the Scrubs itself boasts eight full size football pitches, three junior nine-a-side pitches, two junior seven-a-side pitches and two junior five-a-side pitches. In addition, there are two Gaelic football pitches, seasonal baseball pitches, a non-turf cricket wicket and a football pitch in the central area of the athletics track which is the home pitch of the Kensington Dragons Football Club senior team. The LCOSC facility is the home of Thames Valley Harriers Athletics Club, who host several seasonal regional and national athletics events throughout the year.

The facility also offers a fully certified athletics track and five all-weather pitches. In 2023/24, the Trust committee has agreed to the partial re-orientation of sports pitches on the Scrubs, designed to facilitate the ecological improvements sought through the AEM agreement, and adhering to the level of demand for those pitches throughout the year. The Trust committee has also approved a contribution toward the cost of re-surfacing the athletics track at Linford Christie and is working with Kensington Dragon's FC to finance re-surfacing of the all-weather artificial pitches. These works are likely to be completed in 2024/25, with further detail provided in our Plans for future periods section.

In 2023/24, several other sporting and recreational events took place on the Scrubs including:

- London Sports Junior Baseball League.
- British Athletics League meetings.
- Weekly ParkRun free 5K run/walk.
- London School Athletics Association Cross-Country Championships.
- South of England Athletics Association Cross-County Relays.
- Extensive school usage including district sports day.
- Kensington Dragons Men's 1st XI fixtures.
- Fulham Irish GAA Men's fixtures.
- Multiple school sports events.

- Friends of Wormwood Scrubs annual dog show.
- Eid in the Park.
- Hammersmith Scouts Tree Planting.
- Girl guides eco-volunteering day.
- Several corporate volunteering event days.
- Dawn Chorus walks.
- Urban ecology and landscape management walk by the Linnean Society.

Green Flag award

In 2023/24, the Trust was successful in maintaining a 'green flag' accreditation. This scheme recognises and rewards well managed parks and green spaces, setting the benchmark standard for the management of recreational outdoor spaces internationally. Eligibility criteria for the award is defined through 8 categories: 1. Providing a welcoming place. 2. Ensuring a healthy, safe, and secure location. 3. Ensuring the location is clean and well maintained. 4. Delivering effective environmental management. 5. Conserving landscape, heritage and biodiversity. 6. Encouraging community involvement. 7. Communicating and marketing the space. 8. The implementation of a management plan. The award is administered by environmental charity – Keep Britain Tidy.

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

Grounds Maintenance and Site Management

Routine and non-routine grounds maintenance continue to form the largest proportion of Trust expenditure. Officers and the contractor, Idverde UK, have worked hard over the last year to ensure the grounds are maintained to an acceptable standard. This work is reflected in the maintenance of Green Flag status. These operations included many volunteer projects such as; hedge laying, maintaining forest footpaths, scything scrub land, litter picking and bench maintenance. In addition to those volunteer-led activities, several regular tasks undertaken on a routine and reactive basis scheduled below as part of the grounds maintenance contract. Furthermore, the current grounds maintenance contract has been in place for 2 years since commencement in February 2022. Performance of the contract has been steady, with monthly meetings held to maintain standards and manage improvements.

Scope of Grounds Maintenance Activity
Maintenance of all grass pitches including within Linford Christie Stadium
Grass cutting all non-pitch areas across the site including play areas and dog area
Strimming across the site and Linford Christie Stadium
Maintaining grass path access through scrub areas allowing access to nature
Pruning and maintenance of hedges and access routes through copses and woodlands
Maintaining and pruning of all shrub bed areas
Low-level tree works and reporting defects and further action required
Inspecting daily three on-site play areas reporting defects and further action required

Attending to vandalised or damaged equipment, facilities or surfaces
Emptying of litter/dog waste bins
Cleansing hard surfaces across the site including within the Linford Christie Stadium
Treating of Japanese Knotweed and Giant Hogweed
Cleansing and sweeping synthetic pitch areas within Linford Christie Stadium
Litter picking across the site including within the Linford Christie Stadium
Leaf clearance across parts of the site (leaves in woodland areas are left as mulch)
Undertaking scrub and bramble management works outside of ground nesting bird season
Attending to fly tips and clearance after illegal encampments
Liaising with site and facility users and borough Law Enforcement Team
Assisting in the preparation of sporting and recreational events
Assisting with Volunteer initiatives

The Scrubs is an extremely popular site attracting a diverse range of users from dog walkers to model aircraft flyers; from ornithologists to those wanting a quiet walk. Movement data ascertained through a digital mapping platform indicates the popularity of certain access routes. This information has been fed to our grounds maintenance contractor and local law enforcement for the purpose of strategic patrols and ensuring adherence to Park byelaws.

Community Safety and Security

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

In 2023/24, a borough-wide public space protection order on responsible dog walking was introduced. LET officers engaged several regular dog walkers including those running dog walking businesses, enjoying access to the Scrubs. A total of 3 fixed penalty notices were issued relating to non-compliance.

In addition to the above, LET officers have conducted regular weapons sweeps, attended and cleared 7 fly-tipping incidents, cleared 10 illegal encampments with sign-posting advice deployed as necessary, conducted 124 anti-social behaviour patrols to high-risk areas, removed 6 abandoned vehicles and conducted over 823 high visibility patrols.

In consultation with the LET team, the Trust has installed new traffic restriction assets at points of vulnerability across the estate, including an electric traffic management system on Scrubs Lane, a height restriction barrier, numerous lockable lifting bollards, re-enforced mesh fencing as well as maintaining existing security equipment. These installations have been largely successful in mitigating illegal incursions, while maintaining access for emergency services.

Financial Review

The Trust is reporting a surplus of £675,347 in 2023/24. This is £345,882 more than budget due to reduced costs and additional income.

The main reason for the surplus is the continued income received from the Kensington Aldridge Academy 2 site (KAA2), for their continued occupation of the site, which was £349,644 in 2023/24 along with planned maintenance expenditure being delayed until 2024/25. The KAA2 site maintains planning consent until July 2025.

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

Summary of Financial Position	2023/24	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18
	£	£	£	£	£	£	£
Total Incoming Resources	1,496,682	1,256,862	1,170,121	1,002,080	1,195,896	1,082,949	1,072,295
Total Resources Expended	(821,335)	-830,036	(1,077,529)	-953,096	-1,048,691	-856,005	-774,332
Net outgoing (-)/Incoming resources	675,347	426,826	92,592	48,984	147,205	226,944	297,963
Total funds brought forward	6,457,795	6,030,969	5,938,378	5,889,393	5,742,188	5,217,280	5,217,280
Total funds carried forward	7,133,142	6,457,795	6,030,970	5,938,378	5,889,393	5,742,189	5,515,244
General unrestricted income funds	2,133,141	1,457,794	1,030,969	938,377	889,392	742,188	515,243

Within total funds brought forward of £6,457,795, the Trust has fixed asset funds of £5,000,001 relating to the valuation of the car park and tangible fixed assets in their existing use. The remaining, unrestricted income funds are solely used for the specific purposes of the Trust. These total £2,133,141 as of 31 March 2024 (see the Statement of Accounts note 5), an increase of £675,347 during 2023/24.

This 2023/24 surplus of £675,347 exceeded the budget of £329,465 by £345,882, mainly due to investment / infrastructure delays. The main income sources were:

1. The KAA2 site license to occupy.
2. Pay & Display (cashless parking) income from the Wormwood Scrubs car park.
3. Licence income for the Hospital's use of the other car park.
4. Additional income was also achieved from filming, the Park Lodge, utilities licensing and some external grant funding.

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

The Linford Christie stadium is operated by the Council and the Council has, historically, borne most of the expenditure associated with its operation. The Trust however contributes to the Linford Christie stadium (together with other sports facilities located on the Trust grounds) to promote its objectives to support exercise and recreation. The approved 2023/24 contribution was £63,000.

Plans for future periods

The Trust's approved budget for 2024/25 takes account of investment items carried forward from 2023/24 (including contributions to Linford Christie Stadium, both directly and via the Kensington Dragons agreement). Therefore, a deficit budget (£69,228) was set. The Trust's healthy reserves position of £2,133,141 facilitated this low impact budget decision.

The latest 2024/25 forecast predicts a £21,495 surplus, which is £90,723 better than budgeted, due to further investment implementation delays. While other income sources covered costs, the Kensington Aldridge Academy (KAA2) licence income was the main reason for the Trust's increase in unrestricted funds from 2017/18 to 2021/22. Since February 2022 decreased grounds maintenance costs, following contract re-tender, has also made significant contributions to the improved financial position. The extension of the KAA2 licence to July 2025 and expected further extensions will continue the significant favourable impact on future accounting periods.

The Committee is determined to bring the financial performance of the Trust to breakeven or better over the longer-term. This will however need to be balanced against the Trust's core objectives. The Trust is keen to ensure that any development around the site does not threaten its integrity. The Trust Manager is tasked with producing and implementing an agreed development plan. A contribution to the Council's programme of capital expenditure has been agreed by the Trust, with particular focus paid to addressing maintenance issues at the Linford Christie Stadium.

From 2024/25, the Trust and the Council hope to achieve the following improvements on the WSCT estate:

- Re-surfacing the 8 lane 400m athletics track, associated field events and upgrade the floodlights to more efficient LEDs.
- Re-surfacing and re-orient the layout of all-weather sports pitches at Linford Christie.
- Demolishing the changing room/community block and replace with temporary portacabin units.
- Seeking charity commission advice on a long-term solution to the Linford Christie Stadium.
- Implementing the AEM Masterplan capital works.
- Conducting a programme of footpath and roadway re-surfacing across the estate.
- Co-producing a network of accessible footpaths and signage across agreed locations on the estate.
- Delivering an outdoor learning programme on Wormwood Scrubs open space.
- Providing a café facility on the estate.
- Adding more play equipment and secure the Braybrook play area.

The Trust is seeking ways to ensure steady progress towards continual financial improvement through normal activities. To secure this stable financial position, the Trust is working on optimising the use of its assets and developing events on the Scrubs. It is also beginning to solicit funds from: corporate organisations, trusts and foundations, and institutional bodies. Co-producing outcomes will form a major component of these plans, with due consideration paid to the needs of our stakeholders and the development of the wider public realm.

The Trust aims to maintain an effective Grounds Maintenance (GM) regime. The current contract is due to expire in February 2027. Continuous monitoring and appraisal of performance will form the basis of whether an extension provision is agreed. In line with Council ambitions to be 'ruthlessly financially efficient', penalties for non-compliance will be enacted in line with the performance metrics and agreed deduction protocols.

Future contract delivery will be closely monitored and subject to regular review. This will be managed through the regular management reports to the Committee. Following the delivery

of the AEM capital improvements, these will be managed through a 10-year revenue maintenance programme dovetailed with the existing grounds maintenance contract.

Reserves and Treasury Management Policy

Definition of Reserves

The Charity Commission has provided a specific definition for “reserves” as “that part of a charity’s unrestricted funds that is freely available to spend on any of the charity’s purposes. This definition excludes restricted income funds and endowment funds, although holding such funds may influence a charity’s reserves policy. Reserves will also normally exclude tangible fixed assets held for the charity’s use and amounts designated for essential future spending.”

This definition is intended to provide the charity with a way of identifying those reserves that are readily available in relatively liquid form if required by the charity. The free reserves of WSCT for which a policy is needed are represented by unrestricted general funds of the charity and exclude both the fixed asset revaluation reserve and funds that have been designated by the trustee to meet future planned expenditure.

It is recognised that charities are under a general duty to apply charity funds within a reasonable time of their receipt although there are no such requirements in WSCT’s governing documents. Similarly, whilst the Charity Commission requirements only require consideration of free reserves, it would be inappropriate to not apply restricted funds within a reasonable time period. For WSCT, this is not relevant as restricted funds represent funds set aside for major projects which will be utilised during the timeframe of the relevant project.

Legal Authority to hold reserves

The Charity Commission has identified that all charities have legal authority to hold reserves. Specifically, they state: “Trustees of every charity must ensure that the charity’s funds are used appropriately, prudently, lawfully and in accordance with the charity’s purposes for the public benefit. The general principle of trust law is that funds received as income should be spent within a reasonable period of receipt.

The holding of reserves will be authorised either by using an express or implied power to hold reserves. The trustee is justified in exercising its power to hold income reserves, whether express or implied only if, in its considered view, it is necessary in the charity’s best interests.” For WSCT, there is no explicit legal authority to hold reserves set out in its governing documents, but the implied authority is deemed sufficient. Specifically, the charity has no need to formally accumulate reserves.

Why does WSCT hold free reserves?

The charity is required to consider what level of reserves it is appropriate for the charity to hold in order to demonstrate appropriate financial management, stewardship and sustainability. The trustee wishes to do this to provide assurance to all the charity’s stakeholders that the charity is being managed in a prudent manner for the best interests of its beneficiaries. The trustee also wants to provide confidence that there is a strong justification for the reserves held by the charity, and that

they wish to be open and transparent on all aspects concerning the charity's reserves policy. In doing this WSCT has considered the following areas.

Working Capital

Any organisation needs working capital to allow it to meet its liabilities as they arise – this is a key going concern requirement. Cash or other liquid assets are required to meet normal operating expenditure. For WSCT, its cashflow is strong due to the profile of its incoming resources at regular intervals throughout the year.

Financial risk management

All charities are subject to a wide range of risks, many of which have financial implications. "Rainy day" funds are appropriate to be held as mitigation against the effect of such risks. WSCT has a formalised approach to risk management which identifies major risks that it faces, assesses their severity in terms of impact and likelihood, and identifies mitigating actions.

For example, to cover the annual grounds maintenance contract, non-routine maintenance, and employee costs, WSCT is reliant on 3 main sources of unrestricted income – pay & display parking, Hammersmith Hospital car park license and Kensington Aldridge Academy license fees. If one or more of these income sources is significantly reduced or even lost, the charity may need to cover 6-12 months of core operating expenditure while it restructures its operations and seeks to reduce costs.

The financial risks that are mitigated by the holding of reserves include:

- Variability of income – pay & display parking income based on sensitivity analysis of activity levels and condition of car park, termination of existing license agreements, investment income projections based on market rates
- Variability of expenditure – non-routine maintenance of the Scrubs can be hard to predict but the amounts are not usually significant, other areas of expenditure are relatively "fixed" such as the grounds maintenance contract and staff costs, relatively low likelihood of significant unplanned expenditure
- Risks noted in risk register (page 18) – those identified as high or medium risk that have financial significance.

Future development

As part of their strategic planning, the charity Trustee should also consider the need for funds to develop their charity's activities or to consider new opportunities to assist their beneficiaries. A designated fund has already been set up for future capital maintenance works including the long-term maintenance of the AEM Masterplan and the contribution towards the refurbishment of the Linford Christie stadium.

Analysis of WSCT Unrestricted Income Funds (Reserves) balances at 31st March 2024

The comparison between the target and actual level of reserves at the end of the 2023-24 financial year is outlined below:

<u>Unrestricted income funds @ 31st March 2024</u>	
	£
'Free' reserves	733,141.00
Designated funds - Capital maintenance works	1,400,000.00
Total	2,133,141.00

<u>Target range based on average core annual operating expenditure between 2017-18 to 2023-24</u>			
'Free' reserves target (lower) - 6 months	418,469.00		
'Free' reserves target (upper) - 12 months	836,938.00		

The level of 'free' reserves was £733,141 at 31st March 2024 which is within the target range. The plan is to keep 'Free' reserves within the target range (6-12 months) and then designate any surplus funds to future capital programme works. This programme will include access improvement works, developing on-site facilities, the AEM Masterplan maintenance costs beyond the initial 10-year period and an ongoing contribution to the Linford Christie Stadium.

Reserves policy and Going Concern considerations

The charity's policy for reserves is linked to and part of its formal consideration of the charity's going concern presumption. An appropriate level of reserves underlies the forecasts and cashflow projections that are used by the committee to confirm that WSCT is a going concern and is able to meet its liabilities as they arise.

At the year end, the reserves policy, actual reserves held, and future business planning forecasts are used to confirm the going concern principle applies for at least 12 months from the date that the statutory accounts are approved by the committee.

When does the charity consider its reserves policy?

Monitoring and oversight of the reserves held by the charity is undertaken throughout the year. This is achieved through quarterly management accounts, cashflow monitoring and regular financial forecasts. At least on an annual basis the reserves policy is reviewed formally by the trustee as part of its strategic and business planning process.

Treasury Management

The Trust's cash balances are managed by the Council and held in short-term, liquid deposit accounts. The Council's Treasury Management Strategy governing the investment policy was adopted by the Council in February 2024. The Committee report can be found on the Council's website at the following location:

[Treasury Management Strategy Statement 2024/25](#)

Risk Management

The Trustee has a risk management strategy which comprises:

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

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

Risk Assessment Schedule 2023/24

Risk Index No.	AREA OF RISK	IMPACT OF RISK	SEVERITY High/Medium/Low	POTENTIAL High/medium/Low	VALUATION	COMMENT
001	High Speed 2 Railway and the development of Old Oak	Adverse impacts on the ecology of the Scrubs and the charitable objectives of the Trust	High	Medium	May not be a financial loss	Trust is engaging with HS2 and TFL and the Old Oak Development Corporation to agree outcomes that do not adversely impact and futureproof the space.
002	Pay and Display income level	Fluctuation of income levels, linked to poor maintenance of facilities.	Medium	Medium	Potential loss of income.	Usage fluctuates. The introduction of cashless parking has significantly reduced the theft risk.
003	Hammersmith Hospital Trust car park income	The licensing agreement with Hammersmith Hospital Trust has a three month notice period with a possible impact on the level of income.	High	Medium	Potential loss of income.	The hospital relies on the car park. The Trust has been successful in securing increased income from this source in recent years.
004	Condition – Wormwood Scrubs car park	Wormwood Scrubs car park requires investigation into the drainage system, as it is underperforming.	High	Low	Significant expenditure.	If investigations indicate that work is required, the current sinking fund held in accordance with the license to the hospital could be used to fund the works.
005	Insurance claims against Trust	Liability of trust in case of personal injury claims.	Low	Low	Possible liability of Trust in case of insurance claim.	Wormwood Scrubs would be covered by the Council's insurance.
006	Safety of Artillery Wall	Cost of demolition, collapse could possibly lead to damage or liability of Trust.	Medium	Medium	Cost of demolition or insurance claims.	The condition of the wall is being monitored.
007	Costs of Operating Linford Christie Stadium	Contribution by the Trust varies according to the trading conditions for the stadium	High	Medium	Expenditure could be significant	In some years, this contribution has been small, but it is volatile. The financial performance of the stadium is monitored closely. The contribution of the Trust towards capital improvements will make a significant difference in mitigating future risk.

Risk Index No.	AREA OF RISK	IMPACT OF RISK	SEVERITY High/Medium/Low	POTENTIAL High/medium/Low	VALUATION	COMMENT
008	Fraud and financial irregularities	May cast doubt over the Trust's ability to continue as a going concern	High	Low	Cost could be significant	Accounts are independently audited annually.
009	Park Lodge tenanted building	Building condition is deteriorating, with major subsidence and structural issues.	High	High	Significant expenditure	WSCT are working with LBHF Council Housing team to re-house the tenant and raise funds to re-purpose the building.
010	Grounds maintenance depot building	Very poor building condition, damp and mould issues, along with other structural problems.	High	High	Significant expenditure	This depot is used by the borough-wide grounds maintenance contractor. WSCT working with the Council and the contractor to demolish and replace with temporary welfare facilities.

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

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

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

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

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. It also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Disclosure of Information to Auditors

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

Auditors

The Trustee appointed MHA during the year to undertake the audit of accounts in this year. The Independent auditor's report to the Trustee of Wormwood Scrubs Charitable Trust follows on page 21.

For and on Behalf of Wormwood Scrubs Charitable Trust Signed



Name: Simon Ingyon

Date: 4 December 2024

Independent Auditor's Report to the Trustee

Opinion

We have audited the financial statements of Wormwood Scrubs Charitable Trust (the 'Charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and,
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustee's assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 Trustees' 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 Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or noncompliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's Report.

Use of our report

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



MHA Statutory Auditor

London, United Kingdom

Date: 20.12.2024

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

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

Reference and Administrative details

Charity Name and Number	Wormwood Scrubs Charitable Trust, Registration No. 1033705
Charity Correspondent	Sukvinder Kalsi Director for Finance Wormwood Scrubs Charitable Trust Hammersmith Town Hall King Street W6 9JU
Trustee	The Council of the London Borough of Hammersmith & Fulham
Email Address	sukvinder.kalsi@lbhf.gov.uk
Governing Document	Wormwood Scrubs Act 1879 As Amended by Scheme of The Charity Commissioners Dated 25 March 2002.
Objects	For recreational use as set out in the Wormwood Scrubs Act 1879
Area of Benefit	Wormwood Scrubs and West London. (Area prescribed by Governing Document)
Area of Operation	Greater London – Hammersmith and Fulham
Registration History	23 Feb 1994 Registered
Auditor Details	MHA 6th Floor, 2 London Wall Place London EC2Y 5AU

STATEMENT OF ACCOUNTS

Wormwood Scrubs Charitable Trust

Statement of Financial Activities (incorporating an income and expenditure account) for Year ended 31 March 2024

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023/24	2023/24	2023/24	2022/23
Notes	£	£	£	£
Income and Expenditure				
Income and endowments from:				
Income from Charitable activities:				
Pay and Display Parking Meters	385,986	-	385,986	301,509
Hammersmith Hospital Car Park Licence	438,757	-	438,757	391,983
2 Other trading activities	379,796	-	379,796	368,945
3 Income from Investments	86,065	-	86,065	22,253
4,5 Income from donations and grants	-	206,078	206,078	246,401
Total Income and endowments	1,290,604	206,078	1,496,682	1,331,091
Expenditure on:				
6, 7 Charitable activities:				
8 Contribution to Linford Christie Stadium	(65,817)	-	(65,817)	(64,775)
9 Non Routine Maintenance of Wormwood Scrubs	(122,061)	(5,601)	(127,661)	(345,204)
9 Routine Grounds Maintenance of Wormwood Scrubs	(361,929)	(8,654)	(370,583)	(362,371)
10 Staff costs and employee benefits	(60,350)	-	(60,350)	(37,794)
Surveys, studies and subscriptions	(5,100)	-	(5,100)	(21,292)
5 Charitable expenditure	-	(191,823)	(191,823)	(72,829)
Total Expenditure	(615,257)	(206,078)	(821,335)	(904,265)
Net income/(expenditure)	675,347	-	675,347	426,826
Reconciliation of Funds				
Total funds brought forward	6,457,795	-	6,457,795	6,030,969
Total funds carried forward	7,133,142	-	7,133,142	6,457,795

All activities other than those disclosed in Notes 4 and 5 are unrestricted.

Wormwood Scrubs Charitable Trust

Balance Sheet as at 31 March 2024

		2023/24	2022/23
		£	£
Notes	Fixed Assets		
11	Tangible Assets	5,000,001	5,000,001
	Total Fixed Assets	5,000,001	5,000,001
	Add: Current Assets		
	Cash in Bank	1,898,222	1,219,039
12	Debtors	270,978	272,108
	Total Current Assets	2,169,200	1,491,147
	Less: Liabilities		
13	Creditors: Amounts falling due within one year	(36,059)	(33,353)
	Total Liabilities	(36,059)	(33,353)
	Total Net Assets and Liabilities	7,133,142	6,457,795

Approved by the trustee on 4 December 2024 and signed on their behalf by:



Simon Ingyon
Assistant Director – Parks & Leisure

Wormwood Scrubs Charitable Trust

Statement of Cash Flows for Year ended 31 March 2024

Notes

	2023/24	2022/23
	£	£
Cash flows from operating activities:		
14 Net cash flow from operating activities	593,118	267,322
Cash flows from investing activities:		
Dividends, interest and rents from investments	86,065	22,253
Net cash provided by investing activities	86,065	22,253
Change in cash and cash equivalents in the reporting period	679,183	289,574
Cash and cash equivalents at the beginning of the reporting period	1,219,039	929,464
Cash and cash equivalents at the end of the reporting period	1,898,222	1,219,039

Wormwood Scrubs Charitable Trust

Analysis of Net Debt for Year ended 31 March 2024

	At 1 April 2023	Cashflows	At 31 March 2024
	£	£	£
Cash at bank and in hand	1,219,039	679,183	1,898,222

Notes to the Accounts

(1) Statement of Accounting Policies

(i) Basis of preparation and assessment of going concern

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) revised October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

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

The trustee has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They therefore continue to accept the going concern basis of accounting in preparing the financial statements. There were not any material uncertainties in arriving at this conclusion.

(ii) Accounting Concept

The accounts have been prepared on an accrual's basis. That is, on the basis of income being due and expenditure being payable in the related financial year. Figures in the accounts are rounded to the nearest pound (£).

(iii) Fixed Assets, revaluation and depreciation

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

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

(iv) Income Recognition and Incoming Resources

All income is recognised once the Trust has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Material income for the Trust includes Pay and Display parking fees and filming income, that would be recognised this way. The Trust acts independently to attract funding. Whilst the funding is received under the name of the corporate Trustee (London Borough of Hammersmith and Fulham), the income is wholly in control of the Trust and is therefore recognised as income within the Financial Statements.

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

(v) Expenditure Recognition and Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Trust to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(vi) Allocation of support and governance costs

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

(vii) Financial Instruments

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

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

viii) Areas of significant judgements and estimates

Accounting for land interests and associated economic flows

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

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

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

It is the judgement of the trustee that the land at Wormwood Scrubs is controlled by the Trust by virtue of the Wormwood Scrubs Act and as such the land interests at the Scrubs are accounted for within the Trust's accounts. Any reference in title to LBHF is

deemed to be as the trustee of the Trust, not the Council. Under the provisions of the Act, the Trust is judged to be responsible for, and controls the benefit of, the land both in terms of public access for recreation and economic benefits with respect to any income that might be generated relating to the assets.

Other judgements

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

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

The Trust's policy is not to revalue assets, however, should an impairment indicator come to light assets would be subject to impairment. This is a matter of judgement and as stated, the Trustee is not aware of any indication that an impairment has occurred in 2023/24.

ix) Reserves

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

(2) Income from Other Trading Activities

	2023/24	2022/23
	£	£
Filming income	1,509	11,099
Other Fees and Charges	7,768	2,158
Other rental income*	370,519	355,688
	379,796	368,945

*Other rental income predominantly relates to the Kensington Aldridge Academy (KAA) 2 site lease. KAA pays the Trust a suitable market rent for use of an old gravelled military training area in the Scrubs. Total lease income recognised in the 2023/24 accounts is £349,644 (£339,786 in 2022/23). Future minimum receipts associated with the lease due within one year are £89,040 (£85,782 in 2022/23).

Other rental income also includes rental income for a piece of land which, in previous years, was received annually. Following a new rental agreement signed in March 2018, the Trust received rental in advance in 2018/19. The total money received relating to future years was £10,077 (£13,523 in 2022/23) and this has been recorded as Deferred Income on the Trust's Balance sheet. Event Hire income and rent earned from the park lodge are also included within other rental income.

(3) Income from investments

Interest is calculated on an average cash position for the year and is included in the accounts at year end. The interest rate used is the average rate earned on deposits during the financial year, which increased from 1.975% in 2022/23 to 4.947% in 2023/24.

(4) Income from donations and grants

The restricted income from donations and grants relates to 3 separate grants in 2023-24 as set out in the table below.

	2023/24	2022/23
	£	£
Income from grants		
GLA Growth Funding for Access Improvements	5,601	104,691
HS2 funding for the Braybrook Street playground improvements received via the Council	-	68,881
Urban Tree Challenge Fund (UTCF)	8,654	-
HS2 Funding Agreement for Ecological Mitigation for Wormwood Scrubs	191,823	72,829
	206,078	246,401

(5) Fund Structure

The Trust's Funds comprise:

2023/24

Fund name	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
General Unrestricted Reserves - 'Free reserves'	1,457,794	(109,396)	(615,257)	733,141
General Unrestricted Reserves - Designated funds	-	1,400,000	-	1,400,000
Fixed Asset Revaluation Reserves	5,000,001	-	-	5,000,001
Restricted Funds - HS2 Funding Agreement for Ecological Mitigation	-	191,823	(191,823)	-
Restricted Funds - Urban Tree Challenge Fund (UTCF)	-	8,654	(8,654)	-
Restricted Funds - GLA Funding for Access Improvements	-	5,601	(5,601)	-
Total funds	6,457,795	1,496,682	(821,335)	7,133,142

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

Unrestricted funds are solely used for the specific purpose of the Trust. Income and Expenditure which meets this criteria is credited/charged to this fund, together with a fair allocation of management and support costs, as recharged by LBHF. The 'Free reserves' element of General Unrestricted Reserves is held to mitigate against risks around variability in the Trust's income and expenditure in the short term as well as other risks set out in the risk register. The Designated Funds element of General Unrestricted Reserves totalling £1.4m at the end of 2023/24 is earmarked for future planned maintenance works as outlined in the Reserves policy within the Trustee's report. £500k is projected to be spent by the end of the 2026/27 financial year with the timing of the expenditure of the remaining balance still to be confirmed. The 3 grants set out in Note 4 and their associated expenditure are deemed restricted as shown in the SOFA. However, the impact on reserves is immaterial because attributable expenditure is met by funding.

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

(6) Charitable activities

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

(7) Governance costs

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

The resources expended that relate to the governance of the Trust consist of the

	2023/24	2022/23
	£	£
Financial Administration and Support fees - these costs result from the statutory requirement to prepare accounts. Also included are the costs of the time spent liaising and meeting with auditors, and attending closing of account meetings.	(4,536)	(4,204)
Legal Fees - In the management of the Trust during the year legal advice was required. This was provided by Legal Services of LBHF and the charges were based on a staff time basis.	(8,107)	(6,058)
Audit Fees (in accordance with statutory independent audit requirements).	(11,500)	(10,900)
	(24,143)	(21,162)

Allocation of the Governance costs:

Activity	2023/24	2022/23
	£	£
Contribution to Linford Christie Stadium	(2,823)	(1,775)
Non Routine Maintenance of Wormwood Scrubs	(5,426)	(9,459)
Routine Grounds Maintenance of Wormwood Scrubs	(15,894)	(9,929)
	(24,143)	(21,162)

(8) Contribution to Linford Christie Stadium

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

In 2023/24 a contribution of £63,000 (£63,000 in 2022/23) was made to the Linford Christie Stadium. A proportion of governance costs is also added to this figure.

(9) Grounds Maintenance

The grounds maintenance work undertaken at Wormwood Scrubs is undertaken by the Council's external contractor under a Grounds Maintenance contract that was tendered in 2022 for a period of 10 years, with a break clause after 5 years. The award of this contract was considered in the best interest of both the Council and the Trust. Until 2001/02 the Trust was not in a position to fund the entire cost of the works and until this point, the Council only received a contribution. Since this time, the Trust has funded the full cost of grounds maintenance costs at Wormwood Scrubs. Grounds Maintenance services are currently provided by the Environment Department of the Council. The continuation of these services is periodically approved by Cabinet Members. The current Contract started on 1st February 2022.

Routine Grounds Maintenance is undertaken in accordance with a series of schedules that form part of the contract. The fixed element of the contract has increased from £326,121 in 2022/23 to £338,863 in 2023/24. This figure includes an agreed client fee to cover staff costs of the Council's Parks team. Other routine maintenance costs, including additional tree works, are also included in this figure as well as a proportion of governance costs.

Non-routine Grounds Maintenance is typically identified and commissioned on behalf of the Trust by the contractor. The costs in 2023/24 (£127,661) were significantly lower than in 2022/23 (£345,204). This is because there were some bespoke works carried out during 2022-23 relating to access improvements, the installation of a new traffic management system as well as play equipment for the Braybrook Street Play Area.

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

(10) Staff Costs

The Trust's staff costs and employee benefits for 2023/24 are set out below:

	2023/24	2022/23
	£	£
Wages and salaries	(54,135)	(33,838)
Social security costs	(6,215)	(3,956)
	(60,350)	(37,794)

The average head count (number of staff employed) for the Trust was 1 in 2023/24 (1 in 2022/23). There were no employees who received employee benefits of more than £60,000. The Trust manager is employed and paid by the London Borough of Hammersmith and Fulham.

(11) Tangible Assets

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

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

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

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

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

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

(12) Debtors

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

	2023/24	2022/23
	£	£
Trade debtors	187,943	208,148
Prepayments and accrued income	83,035	63,960
Total	270,978	272,108

(13) Creditors

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

	2023/24	2022/23
Accruals and deferred income	(36,059)	(33,353)

	2023/24	2022/23
	£	£
Of which: Deferred income		
Brought forward balance	(13,523)	(16,126)
Released in the year	3,446	2,603
Year end balance	(10,077)	(13,523)

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

(14) Net Cash Flow from operating Activities

	2023/24	2022/23
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	675,347	426,826
<i>Adjustments for:</i>		
<i>Dividends, interest and rents from investments</i>	(86,065)	(22,253)
<i>(Increase) in debtors</i>	1,130	(97,073)
<i>(Decrease) in creditors and deferred income</i>	2,706	(40,178)
<i>Net cash provided by (used in) operating activities</i>	593,118	(267,322)

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

(15) Related Party Transactions

The Council of London Borough of Hammersmith and Fulham (LBHF) is the trustee of the Trust. Most expenditure transactions of the Trust are with LBHF and therefore fall under the definition of related party transactions. However, as stated this does not conflict with the Trust's ability to meet its objectives.

	2023/24	2022/23
	£	£
<u>a) London Borough of Hammersmith and Fulham as transacting party</u>		
<i>- LBHF as contractor to the Trust</i>		
Environment Department for the provision of Routine Grounds Maintenance of Wormwood Scrubs (Ref Note 9)	(345,702)	(326,121)
<i>- LBHF as recipient of contribution</i>		
Contribution to Linford Christie Stadium (Ref Note 8)	(63,000)	(63,000)
<i>- LBHF as provider of administrative and management support to the Trust</i>		
Environment Department for management & financial administration services of Wormwood Scrubs	(65,997)	(41,998)
Legal Services for the provision of legal advice required in the management of Wormwood Scrubs	(8,107)	(6,058)
	(482,806)	(437,177)
<i>Amounts due to or from related parties:</i>	-	-

(16) Trustee Remuneration, Benefits and Expenses

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

(17) External Audit Costs

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

	2023/24	2022/23
	£	£
Fees payable to the External Auditor with regard to external audit services carried out by the appointed auditor for the year	(11,500)	(10,900)
	(11,500)	(10,900)

WORMWOOD SCRUBS CHARITABLE TRUST

England & Wales - Charity number 1033705

Accounts

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

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Overview of the Year

The Wormwood Scrubs Charitable Trust (the Trust) exists to ensure that this much valued area of open space in West London is used for the exercise and recreation of Londoners. In its Local Plan, the Old Oak and Park Royal Development Corporation describes Wormwood Scrubs (the Scrubs) as ‘... *a cherished public open space and important ecological asset*’ 2022/23 saw some significant developments for the Trust:

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

An Oasis of Green Space in West London

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

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

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

Structure, Governance and Management

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

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

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

The Committee is charged with managing all the affairs of the Trust, giving strategic direction, and ensuring it achieves its charitable objectives.

Under the Council's constitution, the Committee consists of three appointed Councillors; the Committee may also co-opt non-voting independent members. The Committee members for 2022/23 were: Councillors Alex Sanderson (Chair), Bora Kwon and Dominic Stanton. There were also two non-voting co-opted members, Miriam Shea, and Sir Stephen Waley Cohen, both of whom are also members of the Friends of Wormwood Scrubs.

Day to day running of the Trust is undertaken by officers in line with the Committee's scheme of delegation. For 2022/23, the de facto chief executive of the Trust was Sharon Lea, the Council's Chief Executive. Steve Hollingworth, Assistant Director (Leisure, Sports & Culture), was the officer responsible for the day to day running of the Trust. Simon Ingyon has now taken over this role as of September 2023. with support from the Trust Manager – Osama El-Amin. The Council's Director of Finance, Sukvinder Kalsi, was the Trust's chief finance officer.

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

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

Objectives and Activities

The Scrubs is the subject of a charitable trust created by the Wormwood Scrubs Act 1879, amended by a scheme of the charity commission in 2002. The Council is the sole corporate trustee and holds the land in trust for the "use by the inhabitants of the metropolis for exercise and recreation." This is the Trust's sole charitable objective.

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

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

In addition to supporting the recreational activities provided by the Council through the Linford Christie stadium, the Trust's main activity relates to the maintenance of the Scrubs itself. Since 6 May 2008, Idverde UK (which acquired Quadron Services Ltd in 2016) has provided a grounds maintenance service at Wormwood Scrubs following a procurement exercise run by the Council. A new specific 5-year contract for the Scrubs, with an option of a further five years, was awarded to Idverde UK beginning in February 2022 following a further procurement exercise run by the council. In maintaining this contract, the Trust has ensured the continuation

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

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

Public Benefit

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

Fundraising

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

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

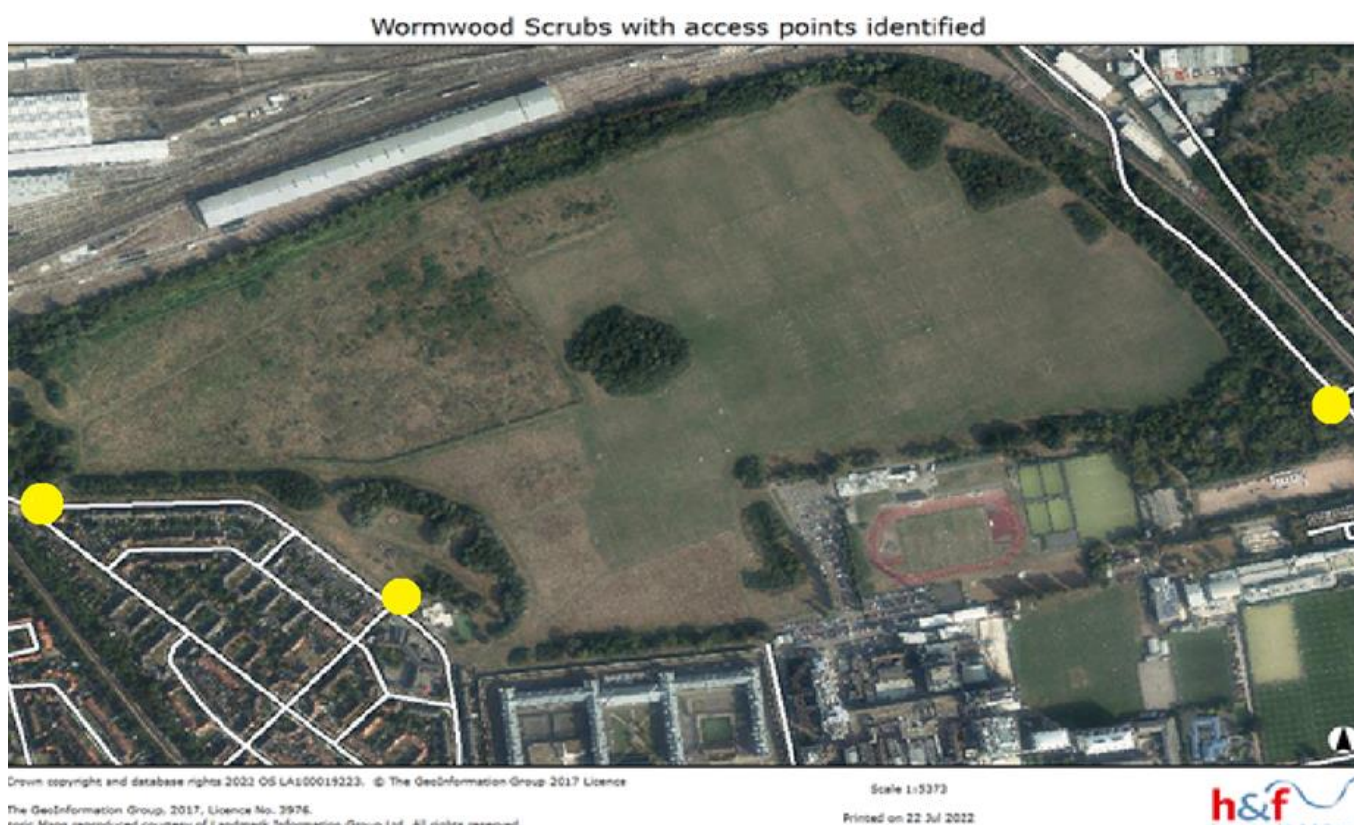


Figure 1.

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

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

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

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

Working with the Friends of Wormwood Scrubs and the wider community

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

The Wormwood Scrubs Development Manager and Trust Manager worked with the Friends of Wormwood Scrubs, along with members of the wider community to develop proposals for the £3.9m biodiversity improvement project and in the identification of general management issues on a day-to-day basis. Further consultation on the alternative ecological mitigation (AEM) Masterplan took place in the summer of 2022/23, with a final set of proposals approved by committee in March 2023.

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

High Speed 2 (HS2)

HS2 Bill – Environmental Improvement Works

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

Land Use Consultants (LUC) collated information on the significance and use of the Scrubs to produce a Conservation Management Plan (CMP). This was used to inform the public. Design proposals were developed over Autumn 2020 and Spring 2021 and were presented to a committee subgroup in March 2021. The London Development Trust proceeded to consult with the wider community on those proposals, with further feedback incorporated into design concepts. This work has culminated in the Trust committee's approval of a final version of the AEM Masterplan in March 2023.

HS2 Bill – Stamford Brook Sewer Realignment

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

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

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

HS2 Bill – Compulsory Purchase orders

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

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

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

Old Oak and Park Royal Development Corporation (OPDC)

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

OPDC Adopted Local Plan

The Local Plan contains their land use and spatial strategy over the next 15-20 years and contains policies on housing, community facilities, transport, the environment, and more. These policies will guide future development, and proposals for development will be assessed against the policies contained within the OPDC's Local Plan. The Trust has played a full part in responding to any consultations and formulation of the OPDC's Local Plan and continue to liaise with the OPDC on future access routes to and from the HS2 Old Oak Common station.

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

Habitat and Ecology

Biodiversity surveys completed in 2016 and 2017 and the CMP (Conservation Management Plan) formed the basis of recommendations for the AEM (Alternative Ecological Mitigation) proposals presented by LUC (Land Use Consultants) Ltd in March 2021. These proposals include a 10-year management and maintenance plan to maximise habitat improvement for wildlife as well as regular surveys to demonstrate improvements to biodiversity. The AEM proposals will not be able to tackle all the issues at the Scrubs as the HS2 funding is limited to ecological improvements. Nevertheless, both the CMP and the management and maintenance plan will identify options to address issues with other funding mechanisms.

The proposals for the northern boundary are likely to be the most complex due to the range of habitats, the influence of the Japanese knotweed and the realignment of the Stamford Brook Sewer along this route.

Kensington Aldridge Academy (KAA)

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

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

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

Achievements and Performance

Sport

Currently, the Linford Christie Outdoor Sports Centre (LCOSC) and the Scrubs itself boasts eight full size football pitches, three junior nine-a-side pitches, two junior seven-a-side pitches and two junior five-a-side pitches. In addition, there are two Gaelic football pitches, seasonal baseball pitches and a football pitch in the central area of the athletics track which is the home pitch of the Kensington Dragons Football Club senior team. The facility also offers fully certified athletics track and five all weather pitches.

The facility is the home of Thames Valley Harriers Athletics Club.

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

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

Events

Several sporting events (above) were held on the Scrubs without incident and enjoyed by all participants. The Trust remains interested in facilitating a small number of larger events and discussions continue with companies that specialise in organising these. The recruitment of Trust Manager in the financial year enables the Trust to develop an events policy and decision-making mechanism to facilitate development in this area.

Green Flag award

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

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

Grounds Maintenance and Site Management

Officers and the contractor, Idverde UK, have worked hard over the last year to ensure the grounds maintenance of the site is kept at an acceptable standard. This has included a number of volunteer projects such as laying bark chippings to stabilise some of the wettest mown pathways through the Scrubs, as well as the tasks undertaken on a routine and reactive basis scheduled below as part of the ground's maintenance contract. Furthermore, the new grounds maintenance contract had been in place for 1 year since commencement in February 2022. Performance of the contract has been steady, with monthly meetings held to maintain standards and manage improvements.

Activity
Maintenance of all grass pitches including within Linford Christie Stadium
Grass cutting all non-pitch areas across the site including play areas and dog area
Strimming across the site and Linford Christie Stadium
Maintaining grass path access through scrub areas allowing access to nature
Pruning and maintenance of hedges and access routes through copses and woodlands
Maintaining and pruning of all shrub bed areas
Low level tree works and reporting defects and further action required

Inspecting daily three on-site play areas reporting defects and further action required
Attending to vandalised or damaged equipment, facilities or surfaces
Emptying of litter/dog waste bins
Cleansing hard surfaces across the site including within the Linford Christie Stadium
Treating of Japanese Knotweed and Giant Hogweed
Cleansing and sweeping synthetic pitch areas within Linford Christie Stadium
Litter picking across the site including within the Linford Christie Stadium
Leaf clearance across parts of the site (leaves in woodland areas are left as mulch)
Attending to fly tips and clearance after illegal encampments
Liaising with site and facility users and Parks Constabulary
Assisting in the preparation for large events
Assisting with Volunteer initiatives

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

Community Safety

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

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

Financial Review

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

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

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

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

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

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

Since 2016/17 the Trust's contribution has been limited to £31,500 however it was agreed since 2020/21 budgeting process to make an additional contribution of £30,000 to the stadium's repairs. The 2022/23 contribution totalled £64,775, including a proportion of the repair costs and associated governance costs.

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

Within total funds brought forward, the Trust has fixed asset funds of £5,000,001 relating to the valuation of the car park and tangible fixed assets in their existing use. The remaining, unrestricted income funds are solely used for the specific purposes of the Trust. These total £1,457,794 as of 31 March 2023 (see the Statement of Accounts note 12), an increase of £426,826 during 2022/23.

Plans for future periods

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

The Committee is determined to bring the financial performance of the Trust to breakeven or better over the longer-term. This will however need to be balanced against Trust's core objectives and the Trust is keen to ensure that any development around the site does not threaten its integrity. The Trust Manager has been appointed and begun his role in August 2022 with commitment to producing and implementing an agreed development plan.

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

- Secret Cinema to build a temporary set on the Scrubs in 2024 (now planned for 2025) and put on performances over the summer for a 4-week period. The capacity for each show would be approximately 4,000 people.

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

- The procurement secured a separate contract for Wormwood Scrubs.
- The specification ensures that the biodiversity management required due to the unique nature of the Scrubs is included and can be part of the 10-year conservation management plan developed as part of the AEM project.

Future plans will be closely monitored and subject to regular review. This will be managed through the regular management reports to the Committee.

Reserves and Treasury Management Policy

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

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

The Fund's general unrestricted income funds of £1,457,794 represent an amount exceeding 175% of the Trust's gross annual expenditure in 2022/23. This is considered prudent and provides a solid base for operating over the medium term. However, the Trust recognises that

recent surpluses are underpinned by temporary income sources and balancing its income and expenditure in the longer-term remains a challenge. The Committee, with the dedicated support of the Trust manager, has a key role in improving financial performance.

Determining an adequate level of balance requires professional judgement in the context of assessing performance against the key criteria listed above. At present, the Trust does not have a target level of reserves, but this is currently being agreed upon. Whatever this level is agreed at, it is important that the key criteria are reviewed annually at the time of preparing the annual revenue budget and reviewing the previous year's performance.

Pay and display parking income in 2022/23 has now returned to pre-pandemic levels following Covid restrictions. Added to this reducing pressure is the receipt of £173,572 of grant income which has been utilised to fund expenditure on access and playground improvements. The Trust continues to closely monitor and scrutinise its income and expenditure. Council officers are focussing on reducing the net expenditure of the Trust in the short, medium and long term. Increased income is being targeted through initiatives to optimise use of the scrubland as well as securing additional grant income.

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

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

Risk Management

The Trustee has a risk management strategy which comprises:

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

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

Risk Assessment Schedule 2022/23

Risk Index No.	AREA OF RISK	IMPACT OF RISK	SEVERITY High/Medium/Low	POTENTIAL High/medium/Low	VALUATION	COMMENT
001	High Speed 2 Railway and the development of Old Oak	Adverse impacts on the Scrubs that are contrary to the objectives of the Trust	High	Medium	May not be a financial loss	Trust is engaging with HS2 and TFL and the Old Oak Development Corporation to agree outcomes that do not adversely impact.
002	Pay and Display income level	Income levels are still below pre covid, but are continuing to recover.	Medium	Medium	Potential loss of income.	Usage fluctuates. The introduction of cashless parking has significantly reduced the theft risk.
003	Hammersmith Hospital Trust car park income	The licensing agreement with Hammersmith Hospital Trust has a three month notice period with a possible impact on the level of income.	High	Medium	Potential loss of income.	The hospital relies on the car park. The Trust has been successful in securing increased income from this source in recent years.
004	Condition – Wormwood Scrubs car park	Wormwood Scrubs car park requires investigation into the drainage system, as it is underperforming.	High	Low	Significant expenditure.	If investigations indicate that work is required, the current sinking fund could be used to fund the works.
005	Insurance claims against Trust	Liability of trust in case of personal injury claims.	Low	Low	Possible liability of Trust in case of insurance claim.	Wormwood Scrubs would be covered by the Council's insurance.
006	Safety of Artillery Wall	Cost of demolition, collapse could possibly lead to damage or liability of Trust.	Medium	Medium	Cost of demolition or insurance claims.	The condition of the wall is being monitored.
007	Costs of Operating Linford Christie Stadium	Contribution by the Trust varies according to the trading conditions for the stadium	High	Medium	Expenditure could be significant	In some years, this contribution has been small, but it is volatile. The financial performance of the stadium is monitored closely.
008	Fraud and financial irregularities	May cast doubt over the Trust's ability to continue as a going concern	High	Low	Cost could be significant	Accounts are independently audited annually.

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

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

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

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

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. It also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Disclosure of Information to Auditors

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

Auditors

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

For and on Behalf of Wormwood Scrubs Charitable Trust Signed



Name: Simon Ingyon

Date: 12 December 2023

Wormwood Scrubs Charitable Trust

Independent Auditor's Report to the Trustee

Opinion

We have audited the financial statements of Wormwood Scrubs Charitable Trust (the 'Charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustee is responsible for the other information. The other information comprises the information included in the Annual Report other than the financial statements and our

Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustee

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Use of our report

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

MHA 
Statutory Auditor
London, United Kingdom

Date: 15/01/2024

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

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

Reference and Administrative details

Charity Name and Number	Wormwood Scrubs Charitable Trust, Registration No. 1033705
Charity Correspondent	Sukvinder Kalsi Director for Finance Wormwood Scrubs Charitable Trust Hammersmith Town Hall King Street W6 9JU
Trustee	The Council of the London Borough of Hammersmith & Fulham
Email Address	sukvinder.kalsi@lbhf.gov.uk
Governing Document	Wormwood Scrubs Act 1879 As Amended by Scheme of The Charity Commissioners Dated 25 March 2002.
Objects	For recreational use as set out in the Wormwood Scrubs Act 1879
Area of Benefit	Wormwood Scrubs and West London. (Area prescribed by Governing Document)
Area of Operation	Greater London – Hammersmith and Fulham
Registration History	23 Feb 1994 Registered
Auditor Details	MHA 6th Floor, 2 London Wall Place London EC2Y 5AU

STATEMENT OF ACCOUNTS

Wormwood Scrubs Charitable Trust

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

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

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

Wormwood Scrubs Charitable Trust

Balance Sheet as at 31 March 2023

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

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



Simon Ingyon
Assistant Director – Parks & Leisure

Wormwood Scrubs Charitable Trust

Statement of Cash Flows for Year ended 31 March 2023

Notes

	2022/23	2021/22
	£	£
Cash flows from operating activities:		
13 Net cash flow from operating activities	267,322	243,463
Cash flows from investing activities:		
Dividends, interest and rents from investments	22,253	1,644
Net cash provided by investing activities	22,253	1,644
Change in cash and cash equivalents in the reporting period	289,574	92,592
Cash and cash equivalents at the beginning of the reporting period	929,464	684,357
Cash and cash equivalents at the end of the reporting period	1,219,039	929,464

Wormwood Scrubs Charitable Trust

Analysis of Net Debt for Year ended 31 March 2023

	At 1 April 2022	Cashflows	At 31 March 2023
	£	£	£
Cash at bank and in hand	929,464	289,575	1,219,039

Notes to the Accounts

(1) Statement of Accounting Policies

(i) Basis of preparation and assessment of going concern

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

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

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

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

The trustee has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They therefore continue to accept the going concern basis of accounting in preparing the financial statements. There were not any material uncertainties in arriving at this conclusion.

(ii) Accounting Concept

The accounts have been prepared on an accruals basis. That is, on the basis of income being due and expenditure being payable in the related financial year. Figures in the accounts are rounded to the nearest pound (£).

(iii) Fixed Assets, revaluation and depreciation

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

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

(iv) Income Recognition and Incoming Resources

All income is recognised once the Trust has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Material income for the Trust includes Pay and Display parking fees and filming income, that would be recognised this way. The Trust acts independently to attract funding. Whilst the funding is received under the name of the corporate Trustee (London Borough of Hammersmith and Fulham), the income is wholly in control of the Trust, and is therefore recognised as income within the Financial Statements.

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

(v) Expenditure Recognition and Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Trust to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(vi) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned proportional to the expenditure on a particular activity. The allocation of support and governance costs is analysed in note 8.

(vii) Financial Instruments

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

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

viii) Areas of significant judgements and estimates

Accounting for land interests and associated economic flows

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

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

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

It is the judgement of the trustee that the land at Wormwood Scrubs is controlled by the Trust by virtue of the Wormwood Scrubs Act and as such the land interests at the Scrubs are accounted for within the Trust's accounts. Any reference in title to LBHF is

deemed to be as the trustee of the Trust, not the Council. Under the provisions of the Act, the Trust is judged to be responsible for, and controls the benefit of, the land both in terms of public access for recreation and economic benefits with respect to any income that might be generated relating to the assets.

Other judgements

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

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

The Trust's policy is not to revalue assets, however, should an impairment indicator come to light assets would be subject to impairment. This is a matter of judgement and as stated, the Trustee is not aware of any indication that an impairment has occurred in 2022/23.

ix) Reserves

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

(2) Income from Other Trading Activities

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

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

Other rental income also includes rental income for a piece of land which, in previous years, was received annually. Following a new rental agreement signed in March 2018, the Trust received rental in advance in 2018/19. The total money received relating to future years was £13,523 (£16,126 in 2021/22) and this has been recorded as Deferred Income on the Trust's Balance sheet. Event Hire income and rent earned from the park lodge are also included within other rental income.

(3) Income from investments

Interest is calculated on an average cash position for the year and is included in the accounts at year end. The interest rate used is the average rate earned on deposits during the financial year, which increased from 0.0587% in 2021/22 to 1.9753% in 2022/23.

(4) Income from donations and grants

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

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

(5) Charitable activities

Resources expended on charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objectives. The Trust's objectives and work are detailed in the Trustee's Annual Report. Support Costs are wholly and exclusively represented by "Governance Costs" which are set out in Note 8.

(6) Contribution to Linford Christie Stadium

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

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

(7) Grounds Maintenance

The grounds maintenance work undertaken at Wormwood Scrubs is undertaken by the Council's external contractor under a Grounds Maintenance contract that was tendered in 2022 for a period of 10 years, with a break clause after 5 years. The award of this contract was considered in the best interest of both the Council and the Trust. Until 2001/02 the Trust was not in a position to fund the entire cost of the works and until this point, the Council only received a contribution. Since this time, the Trust has funded the full cost of grounds maintenance costs at Wormwood Scrubs. Grounds Maintenance services are currently provided by the Environment Department of the Council. The continuation of these services are periodically approved by Cabinet Members. The current Contract started on 1st February 2022.

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

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

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

(8) Governance costs

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

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

	2022/23 £	2021/22 £
Financial Administration and Support fees - these costs result from the statutory requirement to prepare accounts. Also included are the costs of the time spent liaising and meeting with auditors, and attending closing of account meetings.	(4,204)	(4,511)
Legal Fees - In the management of the Trust during the year legal advice was required. This was provided by Legal Services of LBHF and the charges were based on a staff time basis.	(6,058)	(16,466)
Audit Fees (in accordance with statutory independent audit requirements).	(10,900)	(9,950)
	(21,162)	(30,927)

Allocation of the Governance costs:

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

(9) Tangible Assets

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

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

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

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

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

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

(10) Debtors

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

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

(11) Creditors

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

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

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

(12) Fund Structure

The Trust's Funds comprise:

2022/23

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

2021/22

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

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

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

(13) Net Cash Flow from operating Activities

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

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

(14) Related Party Transactions

The Council of London Borough of Hammersmith and Fulham (LBHF) is the trustee of the Trust. Most expenditure transactions of the Trust are with LBHF and therefore fall under the definition of related party transactions. However, as stated this does not conflict with the Trust's ability to meet its objectives.

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

(15) Trustee Remuneration, Benefits and Expenses

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

(16) Staff Costs

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

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

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

(17) External Audit Costs

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

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

WORMWOOD SCRUBS CHARITABLE TRUST

England & Wales - Charity number 1033705

Accounts

Wormwood Scrubs Charitable Trust
Trustee's Report and Financial Statements
for the year ended 31 March 2022

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Overview of the Year

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

2021/22 saw some significant developments for the Trust:

- Delivering a financial surplus of £92,592 as it continues to benefit from increased rental income, albeit not all of which is expected to recur in future years.
- Continuing to provide the site for temporary buildings for the Kensington Aldridge Academy school in the aftermath of the Grenfell Tower fire.
- Engaging consultants to develop a £3.9m plan to improve biodiversity (funded by High Speed 2 (HS2), consulting with the public and presenting masterplan proposals.
- Engaging in the development of the Old Oak and Park Royal Development Corporation Local Plan, to ensure it does not impact adversely on the Scrubs.
- Procuring a new grounds maintenance contract focussed on greater community involvement.
- Continuing to work closely with the Friends of Wormwood Scrubs through the two Friends who are co-opted members of the governing committee.
- Agreeing to hire a Trust Manager to help develop strategic direction and deliver on the charitable objectives of the Trust.

An Oasis of Green Space in West London

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

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

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

Structure, Governance and Management

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

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

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

Under the Council's constitution, the Committee consists of three appointed Councillors; the Committee may also co-opt non-voting independent members. The Committee members for 2021/22 were: Councillors Alex Sanderson, Helen Rowbottom and Belinda Donovan. There were also two non-voting co-opted members, Miriam Shea and Sir Stephen WaleyCohen, both of whom are also members of the Friends of Wormwood Scrubs.

Day to day running of the Trust is undertaken by officers in line with the Committee's scheme of delegation. The de facto chief executive of the Trust is Sharon Lea, the Council's Chief Executive. Steve Hollingworth, Assistant Director (Leisure, Sports & Culture), is the officer responsible for the day to day running of the Trust. The Council's Director of Finance, Emily Hill, is the Trust's chief finance officer.

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

Objectives and Activities

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

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

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

In addition to supporting the recreational activities provided by the Council through the Linford Christie stadium, the Trust's main activity relates to the maintenance of the Scrubs itself. Since 6 May 2008, Idverde UK (which acquired Quadron Services Ltd in 2016) has provided a grounds maintenance service at Wormwood Scrubs following a procurement exercise run by the Council. A new specific contract for the Scrubs for five years with an option of a further five, was awarded to Idverde in February 2022 following a further procurement exercise run by the council.

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

Public Benefit

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

Fundraising

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

Working with the Friends of Wormwood Scrubs

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

The Wormwood Scrubs Development Manager worked with the Friends of Wormwood Scrubs to develop proposals for the £3.9m biodiversity improvement project and in the identification of general management issues on a day-to-day basis. Further consultation is planned for 2022/23 before proposals are finally agreed.

There has also been greater focus on ways to protect areas used by ground nesting birds during the bird nesting season.

High Speed 2 (HS2)

HS2 Bill – Environmental Improvement Works

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

Land Use Consultants (LUC) collated information on the significance and use of the Scrubs to produce a Conservation Management Plan (CMP). This was used to inform the public. Design proposals were developed over Autumn 2020 and Spring 2021 and were presented to a Committee subgroup in March 2021 and further consultation is on-going.

HS2 Bill – Stamford Brook Sewer Realignment

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

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

Works to re-route the sewer and utilities equipment has started and reinstatement of the Stamford brook sewer site is planned to be completed by February 2023.

HS2 Bill – Compulsory Purchase orders

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

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

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

Old Oak and Park Royal Development Corporation (OPDC)

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

OPDC Draft Local Plan

The draft Local Plan contains their land use and spatial strategy over the next 15-20 years and contains policies on housing, community facilities, transport, the environment, and more. These policies will guide future development, and proposals for development will be assessed against the policies contained within the OPDC's Local Plan. The Trust has played a full part in responding to any consultations and formulation of the OPDC's Local Plan.

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

A revised draft Local Plan was submitted to the Planning Inspector in March 2021. The Inspector's Report is expected to be published in early 2022 before the Local Plan is adopted by the OPDC in Spring 2022.

Habitat and Ecology

Biodiversity surveys completed in 2016 and 2017 and the CMP (Conservation Management Plan) formed the basis of recommendations for the AEM (Alternative Ecological Mitigation) proposals presented by LUC (Land Use Consultants) Ltd in March 2021. These proposals include a 10-year management and maintenance plan to maximise habitat improvement for wildlife as well as regular surveys to demonstrate improvements to biodiversity. The AEM proposals will not be able to tackle all the issues at the Scrubs as the HS2 funding is limited to ecological improvements. Nevertheless, both the CMP and the management and maintenance plan will identify options to address issues with other funding mechanisms.

The proposals for the northern boundary are likely to be the most complex due to the range of habitats, the influence of the Japanese knotweed and the realignment of the Stamford Brook Sewer along this route.

Kensington Aldridge Academy (KAA)

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

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

It is anticipated that the Academy will remain on the Scrubs for several years and planning permission and rental arrangements are being reviewed on an annual basis.

Achievements and Performance

Sport

Currently, the Linford Christie Outdoor Sports Centre (LCOSC) and the Scrubs itself boasts eight full size football pitches, three junior nine-a-side pitches, two junior seven-a-side pitches and two junior five-a-side pitches. In addition, there are two Gaelic football pitches, seasonal baseball pitches and a football pitch in the central area of the athletics track which is the home pitch of the Kensington Dragons Football Club senior team. The facility also offers fully certified athletics track and five all weather pitches.

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

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

- Tackle Africa Football Tournament
- London Junior Baseball League
- British Athletic League meetings
- Weekend 5K Park Runs
- Extensive school usage including district sports day

With the onset of the Covid-19 pandemic all sporting activities were affected. Many activities have now resumed, subject to government guidelines and recommendations.

Events

A number of sporting events (above) were held on the Scrubs without incident and enjoyed by all participants. The Trust remains interested in facilitating a small number of larger events and discussions continue with companies that specialise in organising these.

Grounds Maintenance and Site Management

Officers and the contractor, Idverde UK, have worked hard over the last year to ensure the grounds maintenance of the site is kept at an acceptable standard. This has included a number of volunteer projects such as laying bark chippings to stabilise some of the wettest pathways through the Scrubs, as well as the tasks undertaken on a routine and reactive basis scheduled below as part of the grounds maintenance contract. Furthermore, the grounds maintenance contract was retendered during the year, with a specific lot for the Scrubs. Idverde were successful in retaining the work and the new contract started from 1st February 2022.

Activity
Maintenance of all grass pitches including within Linford Christie Stadium
Grass cutting all non-pitch areas across the site including play areas and dog area
Strimming across the site and Linford Christie Stadium
Maintaining grass path access through scrub areas allowing access to nature
Pruning and maintenance of hedges and access routes through copses and woodlands
Maintaining and pruning of all shrub bed areas
Low level tree works and reporting defects and further action required
Inspecting daily three on-site play areas reporting defects and further action required
Attending to vandalised or damaged equipment, facilities or surfaces
Emptying of litter/dog waste bins
Cleansing hard surfaces across the site including within the Linford Christie Stadium
Treating of Japanese Knotweed and Giant Hogweed
Cleansing and sweeping synthetic pitch areas within Linford Christie Stadium
Litter picking across the site including within the Linford Christie Stadium
Leaf clearance across parts of the site (leaves in woodland areas are left as mulch)
Attending to fly tips and clearance after illegal encampments
Liaising with site and facility users and Parks Constabulary
Assisting in the preparation for large events
Assisting with Volunteer initiatives

The Scrubs is an extremely popular site attracting a diverse range of users from dog walkers to model aircraft flyers; from ornithologists to those wanting a quiet walk. During the pandemic many more people than usual visited the Scrubs, with residents seeking an open space for exercise. This has resulted in pressure on open spaces. Although this has diminished following the relaxation of the regulations parks and open spaces have remained busier than usual.

Community Safety

The Scrubs continued to be patrolled by the Borough's uniformed Law Enforcement Team which was established in April 2021, after restructuring the parks police. No major crimes were reported, and most incidents involved anti-social behaviour. The encampments established by HS2 protestors at the north of the Scrubs were patrolled and monitored, and the protestors left the site in September 2021.

Licensing for professional dog walkers has helped regulate this activity. However, consultation on further regulation is planned through the introduction of a Public Space Protection Order on the management of dogs on open spaces across the borough.

Financial Review

The Trust is reporting a surplus of £92,592 in 2021/22. This is £206,069 more than budget due to reduced costs and additional income.

The main reason for the surplus is the continued income received from the Kensington Aldridge Academy (KAA) for the operation of the school, which was £327,096 in 2021/22. KAA are now expected to remain on site for a few more years, with the latest licence agreed up to July 2023.

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

Summary of Financial Position	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15
	£	£	£	£	£	£	£	£
Total Incoming Resources	1,170,121	1,002,080	1,195,896	1,082,949	1,072,295	698,745	678,572	717,972
Total Resources Expended	(1,077,529)	-953,096	-1,048,691	-856,005	-774,332	-736,084	-737,772	-724,506
Net outgoing (-)/Incoming resources	92,592	48,984	147,205	226,944	297,963	-37,339	-59,199	-6,534
Total funds brought forward	5,938,378	5,889,393	5,742,188	5,217,280	5,217,280	5,254,619	5,313,818	5,320,353
Total funds carried forward	6,030,970	5,938,378	5,889,393	5,742,189	5,515,244	5,217,280	5,254,619	5,313,818
General unrestricted income funds	1,030,969	938,377	889,392	742,188	515,243	217,279	254,618	313,817

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

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

Since 2016/17 the Trust's contribution has been limited to £31,500 however it was agreed since 2020/21 budgeting process to make an additional contribution of £30,000 to the stadium's repairs. The 2021/22 contribution totalled £170,253 (£61,500, £103,320 one-off contribution to asbestos removal and the absorption of governance and recharge costs (£5,433)).

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

Within total funds brought forward, the Trust has fixed asset funds of £5,000,001 relating to the valuation of the car park and tangible fixed assets in their existing use. The remaining, unrestricted income funds are solely used for the specific purposes of the Trust. These total £1,030,969 as at 31 March 2022 (see the Statement of Accounts note 12), an increase of £92,592 when compared to 2020/21.

No capital projects were undertaken in 2021/22.

Plans for future periods

In approving the budget for 2022/23, the Committee took account of the implementation of essential traffic management system, employment of the Trust manager, commitments agreed over the preceding year and allowed for health and safety related works. The budget predicts a £250,697 surplus. Kensington Aldridge Academy (KAA) licence income is the main reason for the Trust's increase in unrestricted funds since 2017/18. The extension of the KAA licence to July 2023 and expected further extensions will continue the significant favourable impact on 2022/23 and 2023/24 accounts. Contribution to increased surpluses is anticipated from reduced grounds maintenance costs resulting from February 2022 contract renewal. This cost reduction is welcomed as it should partially offset the future loss of the KAA income.

The Committee is determined to bring the financial performance of the Trust to breakeven or better over the longer-term. This will however need to be balanced against Trust's core objectives and the Trust is keen to ensure that any development around the site does not threaten its integrity. The Trust Manager has been appointed and begun his role in August 2022 with commitment to producing and implementing the Trust's regeneration plan.

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

- Secret Cinema to build a temporary set on the Scrubs in 2022 (now planned for 2024) and put on performances over the summer for a 4-week period. The capacity for each show would be approximately 4,000 people.

Grounds Maintenance (GM) is the Trust's main expenditure. The new contract commenced on 1 February 2022 with a reduced price (fixed for 5 years) to design a new specification and carry out the procurement process.

- The procurement secured a separate contract for Wormwood Scrubs.
- The specification ensures that the biodiversity management required due to the unique nature of the Scrubs is included and can be part of the 10-year conservation management plan developed as part of the AEM project.

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

Reserves and Treasury Management Policy

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

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

The Fund's general unrestricted income funds of £1,030,969 represents an amount approaching 100% of the Trust's gross annual expenditure up to 2021/22. This is considered prudent and provides a solid base for operating over the medium term. However, the Trust recognises that recent surpluses are underpinned by temporary income sources and balancing its income and expenditure in the longer-term remains a challenge, which is partially relieved by the GM cost reduction. The Committee, with the dedicated support of the Trust manager, has a key role in improving financial performance.

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

Recovering from Covid-19 restrictions, pay and display parking income in 2021/22 has increased by £99,983 compared to 2020/21 (£9,514 less than 2019/20). Added to this reducing pressure is decreased grounds maintenance costs due to contract renewal and the opportunities for increased events. The Trust continues to closely monitor and scrutinise its income and expenditure. Council officers are focussing on reducing the net expenditure of the Trust in the short, medium and long term. Increased income is being targeted through initiatives to optimise use of the scrubland.

The Trust's cash balances are managed by the Council. The Council's Treasury Management Strategy governing the investment policy adopted, was adopted by the Council in February 2021. The Committee report can be found on the Council's website at the following location:

[Decision report template - spend over 300k \(lbhf.gov.uk\)](#)

Risk Management

The Trustee has a risk management strategy which comprises:

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

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

Risk Assessment Schedule 2021/22

Risk Index No.	AREA OF RISK	IMPACT OF RISK	SEVERITY High/Medium/Low	POTENTIAL High/medium/Low	VALUATION	COMMENT
001	High Speed 2 Railway and the development of Old Oak	Adverse impacts on the Scrubs that are contrary to the objectives of the Trust	High	Medium	May not be a financial loss	Trust is engaging with HS2 and TFL and the Old Oak Development Corporation to agree outcomes that do not adversely impact.
002	Pay and Display income level	Income levels are still below pre covid, but are continuing to recover.	Medium	Medium	Potential loss of income.	Usage fluctuates. The introduction of cashless parking has significantly reduced the theft risk.
003	Hammersmith Hospital Trust car park income	The licensing agreement with Hammersmith Hospital Trust has a three month notice period with a possible impact on the level of income.	High	Medium	Potential loss of income.	The hospital relies on the car park. The Trust has been successful in securing increased income from this source in recent years.
004	Condition – Wormwood Scrubs car park	Wormwood Scrubs car park requires investigation into the drainage system, as it is underperforming.	High	Low	Significant expenditure.	If investigations indicate that work is required, the current sinking fund could be used to fund the works.
005	Insurance claims against Trust	Liability of trust in case of personal injury claims.	Low	Low	Possible liability of Trust in case of insurance claim.	Wormwood Scrubs would be covered by the Council's insurance.
006	Safety of Artillery Wall	Cost of demolition, collapse could possibly lead to damage or liability of Trust.	Medium	Medium	Cost of demolition or insurance claims.	The condition of the wall is being monitored.
007	Costs of Operating Linford Christie Stadium	Contribution by the Trust varies according to the trading conditions for the stadium	High	Medium	Expenditure could be significant	In some years, this contribution has been small, but it is volatile. The financial performance of the stadium is monitored closely.
008	Fraud and financial irregularities	May cast doubt over the Trust's ability to continue as a going concern	High	Low	Cost could be significant	Accounts are independently audited annually.

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

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

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

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

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. It also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Disclosure of Information to Auditors

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

Auditors

The Trustee appointed MHA Macintyre Hudson during the year to undertake the audit of accounts in this year. The Independent auditor's report to the Trustee of Wormwood Scrubs Charitable Trust follows on page 14.

For and on Behalf of Wormwood Scrubs Charitable Trust
Signed



Name: Stephen Hollingworth

Date: 11 January 2023

Wormwood Scrubs Charitable Trust

Independent Auditor's Report to the Trustees

Opinion

We have audited the financial statements of Wormwood Scrubs Charitable Trust (the 'Charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect

a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities

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



MHA MacIntyre Hudson
Statutory Auditor
London, United Kingdom

Date: 26/01/2023

Date: 26/01/2023

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

Reference and Administrative details

Charity Name and Number	Wormwood Scrubs Charitable Trust, Registration No. 1033705
Charity Correspondent	Sukvinder Kalsi Director for Finance Wormwood Scrubs Charitable Trust Hammersmith Town Hall King Street W6 9JU
Trustee	The Council of the London Borough of Hammersmith & Fulham
Telephone	N/A
Email Address	sukvinder.kalsi@lbhf.gov.uk
Governing Document	Wormwood Scrubs Act 1879 As Amended by Scheme of The Charity Commissioners Dated 25 March 2002.
Objects	For recreational use as set out in the Wormwood Scrubs Act 1879
Area of Benefit	Wormwood Scrubs and West London. (Area prescribed by Governing Document)
Area of Operation	Greater London – Hammersmith and Fulham
Registration History	23 Feb 1994 Registered
Auditor Details	MHA MacIntyre Hudson 6th Floor, 2 London Wall Place London EC27 5AU

STATEMENT OF ACCOUNTS

Wormwood Scrubs Charitable Trust

Statement of Financial Activities (incorporating an income and expenditure account) for Year ended 31 March 2022

Income and Expenditure		2021/22	2020/21
		£	£
Notes	Income and endowments from:		
	Income from Charitable activities:		
	Pay and Display Parking Meters	312,739	212,757
	Hammersmith Hospital Car Park Licence	362,467	353,547
2	Other trading activities	392,455	338,391
3	Income from Investments	1,644	3,020
	Income from donations and grants	100,817	94,365
Total Income and endowments		1,170,121	1,002,080
Expenditure on:			
4, 7	Charitable activities:		
5	Contribution to Linford Christie Stadium	(170,210)	(63,963)
	Non Routine Maintenance of Wormwood Scrubs	(66,709)	(15,398)
6	Routine Grounds Maintenance of Wormwood Scrubs	(739,794)	(779,370)
	Charitable expenditure	(100,817)	(94,365)
Total Expenditure		(1,077,529)	(953,096)
Net income/(expenditure)		92,592	48,984
Reconciliation of Funds			
Total funds brought forward		5,938,377	5,889,393
Total funds carried forward		6,030,969	5,938,377

All activities other than those disclosed in Note 12 are unrestricted.

Wormwood Scrubs Charitable Trust

Balance Sheet as at 31 March 2022

		2021/22	2020/21
		£	£
Notes	Fixed Assets		
8	Tangible Assets	5,000,001	5,000,001
	Total Fixed Assets	5,000,001	5,000,001
	Add: Current Assets		
	Cash in Bank	929,464	684,358
9	Debtors	175,035	300,277
	Total Current Assets	1,104,500	984,635
	Less: Liabilities		
10	Creditors: Amounts falling due within one year	(73,531)	(46,258)
	Total Liabilities	(73,531)	(46,258)
	Total Net Assets and Liabilities	6,030,970	5,938,378
		£	£
11	The funds of the charity:		
	Unrestricted Reserves:		
	Unrestricted income funds	(1,030,969)	(938,377)
	Revaluation reserve	(5,000,001)	(5,000,001)
	Total Charity Funds	(6,030,970)	(5,938,378)

Approved by the trustee on 11th January 2023 and signed on their behalf by:



Stephen Hollingworth
Assistant Director - Leisure, Sport & Culture

Wormwood Scrubs Charitable Trust

Notes

Statement of Cash Flows for Year ended 31 March 2022

	2021/22	2020/21
	£	£
Cash flows from operating activities:		
12 Net cash provided by operating activities	243,463	50,537
Net cash provided by investing activities	243,463	50,537
Cash flows from investing activities:		
Dividends, interest and rents from investments	1,644	3,020
Net cash provided by investing activities	1,644	3,020
Change in cash and cash equivalents in the reporting period	245,107	53,557
Cash and cash equivalents at the beginning of the reporting period	684,357	630,800
Cash and cash equivalents at the end of the reporting period	929,464	684,357

Wormwood Scrubs Charitable Trust

Analysis of Net Debt for Year ended 31 March 2022

	At 1 April 2021	Cashflows	At 31 March 2022
	£	£	£
Cash at bank and in hand	684,357	245,107	929,464

Notes to the Accounts

(1) Statement of Accounting Policies

(i) Basis of preparation and assessment of going concern

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

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

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

The trustee has a reasonable expectation, including considerations for any potential disruption and economic impact caused by the Covid-19 pandemic, that the Trust has adequate resources to continue in operational existence for the foreseeable future. They therefore continue to accept the going concern basis of accounting in preparing the financial statements. There were not any material uncertainties exist in arriving at this conclusion.

(ii) Accounting Concept

The accounts have been prepared on an accruals basis. That is, on the basis of income being due and expenditure being payable in the related financial year. Figures in the accounts are rounded to the nearest pound (£).

(iii) Fixed Assets, revaluation and depreciation

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

(iv) Income Recognition and Incoming Resources

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

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

(v) Expenditure Recognition and Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Trust to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(vi) Allocation of support and governance costs

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

(vii) Financial Instruments

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

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

viii) Areas of significant judgements and estimates

Accounting for land interests and associated economic flows

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

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

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

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

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

Other judgements

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

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

The Trust's policy is not to revalue assets, however, should an impairment indicator come to light assets would be subject to impairment. This is a matter of judgement and as stated, the Trustee is not aware of any indication that an impairment has occurred in 2021/22.

ix) Reserves

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

(2) Income from Other Trading Activities

	2021/22	2020/21
	£	£
Filming income	5,335	9,162
Other rental income*	387,120	329,229
	392,455	338,391

*Other rental income predominantly relates to the Kensington Aldridge Academy (KAA) lease. KAA pays the Trust a suitable market rent for use of an old gravelled military training area in the Scrubs. Total lease income recognised in the 2021/22 accounts is £327,096 (£315,658 in 2020/21). Future minimum receipts associated with the lease due within one year are £82,641 (£79,569 in 2020/21).

Other rental income also includes rental income for a piece of land which, in previous years, was received annually. Following a new rental agreement signed in March 2018, the Trust received rental in advance in 2018/19. The total money received relating to future years was £16,126 (£16,767 in 2020/21) and this has been recorded as Deferred Income on the Trust's Balance sheet. Event Hire income is also included within other rental income.

(3) Income from investments

Interest is calculated on an average cash position for the year and is included in the accounts at year end. The interest rate used is the 7 day LIBOR rate, which decreased from 0.274% in 2020/21 to 0.0587% in 2021/22.

(4) Charitable activities

Resources expended on charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objectives. The Trust's objectives and work are detailed in the Trustees' Annual Report. Support Costs are wholly and exclusively represented by "Governance Costs" which are set out in Note 8.

(5) Contribution to Linford Christie Stadium

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

In 2021/22 a contribution of £164,820 (£61,500 in 2020/21) was made to the Linford Christie Stadium. The significant increase in 2021/22 is as a result of an asbestos clearance contribution made.

(6) Grounds Maintenance

The grounds maintenance work undertaken at Wormwood Scrubs is undertaken by the Council's external contractor under a Grounds Maintenance contract that was tendered in 2022 for a period of 10 years, with a break clause after 5 years. The award of this contract was considered in the best interest of both the Council and the Trust. Until 2001/02 the Trust was not in a position to fund the entire cost of the works and until this point, the Council only received a contribution. Since this time, the Trust has funded the full cost of grounds maintenance costs at Wormwood Scrubs. Grounds Maintenance services are currently provided by the Environment Department of the Council. The continuation of these services are periodically approved by Cabinet Members. The new Contract started on 1st February 2022.

Routine Grounds Maintenance is undertaken in accordance with a series of schedules that form part of the contract. The fixed element of the contract has reduced from £749,365 in 2020/21 to £679,842 in 2021/22 due to the new contract coming into effect from 1st Feb 2022. This figure includes an agreed client fee to cover staff costs of the Council's Parks team.

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

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

(7) Governance costs

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

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

	2021/22	2020/21
	£	£
Financial Administration and Support fees - these costs result from the statutory requirement to prepare accounts. Also included are the costs of the time spent liaising and meeting with auditors, and attending closing of account meetings.	(4,511)	(4,582)
Legal Fees - In the management of the Trust during the year legal advice was required. This was provided by Legal Services of LBHF and the charges were based on a staff time basis.	(16,466)	(18,528)
Audit Fees (in accordance with statutory independent audit requirements).	(9,950)	(9,950)
	(30,927)	(33,060)

Allocation of the Governance costs:

Activity	2021/22	2020/21
	£	£
Contribution to Linford Christie Stadium	(5,390)	(2,463)
Non Routine Maintenance of Wormwood Scrubs	(2,112)	(592)
Routine Grounds Maintenance of Wormwood Scrubs	(23,425)	(30,005)
	(30,927)	(33,060)

(8) Tangible Assets

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

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

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

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

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

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

(9) Debtors

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

	2021/22	2020/21
	£	£
Trade debtors	103,737	186,216
Prepayments and accrued income	71,299	114,061
Total	175,036	300,277

(10) Creditors

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

	2021/22	2020/21
	£	£
Accruals and deferred income	(73,531)	(46,258)
Deferred income		
	2021/22	2020/21
	£	£
Brought forward balance	(16,767)	(20,213)
Released in the year	641	3,446
Year end balance	(16,126)	(16,767)

(11) Fund Structure

The Trust's Unrestricted Funds comprise:

	2021/22	2020/21
	£	£
General Unrestricted Income Funds	(1,030,969)	(938,377)
Fixed Asset Revaluation Reserve	(5,000,001)	(5,000,001)
	(6,030,970)	(5,938,378)

All funds are unrestricted funds solely used for the specific purpose of the Trust. Income and Expenditure which meets this criteria is credited /charged to the fund, together with a fair allocation of management and support costs, as recharged by LBHF. The HS2 activities (income of £100,817 and expenditure of £100,817 in 2021-22, compared to income of £94,365 and expenditure of £94,365 in 2020-21) are deemed restricted. However, the impact on reserves is immaterial because attributable expenditure is met by funding.

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

(12) Net Cash Flow from operating Activities

	2021/22	2020/21
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	92,592	48,984
Adjustments for:		
Dividends, interest and rents from investments	(1,644)	(3,020)
Loss/(profit) on the sale of fixed assets		
(Increase)/decrease in debtors	125,242	10,446
Increase/(decrease) in creditors and deferred income	27,273	(5,873)
Net cash provided by (used in) operating activities	243,463	50,537

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

(13) Related Party Transactions

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

	2021/22	2020/21
	£	£
a) London Borough of Hammersmith and Fulham as transacting party		
- LBHF as contractor to the Trust		
Environment Department for the provision of Routine Grounds Maintenance of Wormwood Scrubs (Ref Note 7)	(716,368)	(749,365)
- LBHF as recipient of contribution		
Contribution to Linford Christie Stadium (Ref Note 6)	(164,820)	(61,500)
- LBHF as provider of administrative and management support to the Trust		
Environment Department for management & financial administration services of Wormwood Scrubs	(4,511)	(4,582)
Legal Services for the provision of legal advice required in the management of Wormwood Scrubs	(16,466)	(18,528)
	(902,166)	(833,975)
Amounts due to or from related parties:	-	-

(14) Trustee Remuneration, Benefits and Expenses

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

(15) Staff Costs

The Trust has not incurred any staff costs during the year.

(16) External Audit Costs

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

	2021/22	2020/21
	£	£
Fees payable to the External Auditor with regard to external audit services carried out by the appointed auditor for the year	(9,950)	(9,950)
	(9,950)	(9,950)

WORMWOOD SCRUBS CHARITABLE TRUST

England & Wales - Charity number 1033705

Accounts

Wormwood Scrubs Charitable Trust
Trustee's Report and Financial Statements
for the year ended 31 March 2021

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Overview of the Year

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

2020/21 saw some significant developments for the Trust:

- Delivering a financial surplus of £48,984 as it continues to benefit from increased rental income, albeit not all of which is expected to recur in future years.
- Continuing to provide the site for temporary buildings for the Kensington Aldridge Academy school in the aftermath of the Grenfell Tower fire.
- Engaging consultants to develop a £3.9m plan to improve biodiversity (funded by High Speed 2 (HS2)), consulting with the public and presenting masterplan proposals.
- Engaging in the development of the Old Oak and Park Royal Development Corporation Local Plan, to ensure it does not impact adversely on the Scrubs.
- Continuing to work closely with the Friends of Wormwood Scrubs through the two Friends who are co-opted members of the governing committee.

An Oasis of Green Space in West London

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

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

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

Structure, Governance and Management

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

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

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

Under the Council's constitution, the Committee consists of three appointed Councillors; the Committee may also co-opt non-voting independent members. The Committee members for 2020/21 were Councillors Alexandra Sanderson, Helen Rowbottom and Belinda Donovan. There were also two non-voting co-opted members, Miriam Shea and Sir Stephen Waley-Cohen, both of whom are also members of the Friends of Wormwood Scrubs.

Day to day running of the Trust is undertaken by officers in line with the Committee's scheme of delegation. The de facto chief executive of the Trust is Kim Smith, the Council's Chief Executive. Steve Hollingworth, Assistant Director (Leisure, Sports & Culture), is the officer responsible for the day to day running of the Trust. The Council's Director of Finance, Emily Hill, is the Trust's chief finance officer.

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

Objectives and Activities

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

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

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

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

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

Public Benefit

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

Fundraising

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

Working with the Friends of Wormwood Scrubs

The Trust continues to work closely with the Friends of Wormwood Scrubs and two of its members are co-opted onto the Committee as non-voting members. Regular contact has been maintained with the Friends of Wormwood Scrubs throughout the year and the Trust and

those involved in the day-to-day management of the site welcome their updates in terms of observations and views on works required.

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

High Speed 2 (HS2)

HS2 Bill – Environmental Improvement Works

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

Land Use Consultants (LUC) collated information on the significance and use of the Scrubs to produce a Conservation Management Plan (CMP). This was used to inform the public. Design proposals were developed over Autumn 2020 and Spring 2021 and were presented to a Committee subgroup in March 2021 and further consultation is on-going.

HS2 Bill – Stamford Brook Sewer Realignment

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

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

Works to re-route the sewer and utilities equipment are planned to start in Summer 2021.

HS2 Bill – Compulsory Purchase orders

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

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

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

Old Oak and Park Royal Development Corporation (OPDC)

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

OPDC Draft Local Plan

The draft Local Plan contains their land use and spatial strategy over the next 15-20 years and contains policies on housing, community facilities, transport, the environment, and more. These policies will guide future development, and proposals for development will be assessed against the policies contained within the OPDC's Local Plan. The Trust has played a full part in responding to any consultations and formulation of the OPDC's Local Plan.

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

A revised draft Local Plan was submitted to the Planning Inspector in March 2021. The Inspector's Report is expected to be published in early 2022 before the Local Plan is adopted by the OPDC in Spring 2022.

Habitat and Ecology

Biodiversity surveys completed in 2016 and 2017 and the CMP formed the basis of recommendations for the AEM (Alternative Ecological Mitigation) proposals presented by LUC in March 2021. These proposals include a 10-year management and maintenance plan to maximise habitat improvement for wildlife as well as regular surveys to demonstrate improvements to biodiversity. The AEM proposals will not be able to tackle all the issues at the Scrubs as the HS2 funding is limited to ecological improvements. Nevertheless, both the CMP and the management and maintenance plan will identify options to address issues with other funding mechanisms.

The proposals for the northern boundary are likely to be the most complex due to the range of habitats, the influence of the Japanese knotweed and the realignment of the Stamford Brook Sewer along this route.

Kensington Aldridge Academy (KAA)

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

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

It is anticipated that the Academy will remain on the Scrubs for several years and planning permission and rental arrangements are being reviewed on an annual basis.

Achievements and Performance

Sport

Currently, the Linford Christie Outdoor Sports Centre (LCOSC) and the Scrubs itself boasts eight full size football pitches, three junior nine-a-side pitches, two junior seven-a-side pitches and two junior five-a-side pitches. In addition, there are two Gaelic football pitches, seasonal baseball pitches and a football pitch in the central area of the athletics track which is the home pitch of the Kensington Dragons Football Club senior team. The facility also offers a fully certified athletics track and five all weather pitches.

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

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

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

With the onset of the Covid-19 pandemic all sporting activities were temporarily suspended. Many activities have now resumed, subject to government guidelines and recommendations.

Events

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

Grounds Maintenance and Site Management

Officers and the contractor, IDVerde UK, have worked hard over the last year to ensure the grounds maintenance of the site is kept at an acceptable standard. This has included a number of volunteer projects such as laying bark chippings to stabilise some of the wettest pathways through the Scrubs, as well as the tasks undertaken on a routine and reactive basis scheduled below as part of the grounds maintenance contract:

Activity
Maintenance of all grass pitches including within Linford Christie Stadium
Grass cutting all non-pitch areas across the site including play areas and dog area
Strimming across the site and Linford Christie Stadium
Maintaining grass path access through scrub areas allowing access to nature
Pruning and maintenance of hedges and access routes through copses and woodlands
Maintaining and pruning of all shrub bed areas
Low level tree works and reporting defects and further action required
Inspecting daily three on-site play areas reporting defects and further action required
Attending to vandalised or damaged equipment, facilities or surfaces
Emptying of litter/dog waste bins
Cleansing hard surfaces across the site including within the Linford Christie Stadium
Treating of Japanese Knotweed and Giant Hogweed
Cleansing and sweeping synthetic pitch areas within Linford Christie Stadium
Litter picking across the site including within the Linford Christie Stadium
Leaf clearance across parts of the site (leaves in woodland areas are left as mulch)
Attending to fly tips and clearance after illegal encampments
Liaising with site and facility users and Parks Constabulary
Assisting in the preparation for large events
Assisting with Volunteer initiatives

The operation of sports, playgrounds, BMX track and outdoor gyms has been subject to prevailing government regulation during the Covid-19 pandemic. Sports facilities were re-opened during 2021, subject to guidance and regulations.

The Scrubs is a very popular site attracting a diverse range of users from dog walkers to model aircraft flyers; from ornithologists to those wanting a quiet walk. The closure of many indoor recreational facilities and the recommendations on social distancing has brought more people than usual to the Scrubs, with residents seeking an open space for exercise. This has resulted in pressure on open spaces. Although this has begun to diminish due to the opening up of other recreation opportunities, parks and open spaces are still significantly busier than usual.

The current Grounds Maintenance contract will end in February 2022 and the to tender for a new contract has been completed. The new contract is expected to be for 5 years, with an option to extend for a further 5 years, commencing in February 2022. Under the new contract, the maintenance of the Scrubs will form a separate contract, enabling a more targeted and responsive approach.

Community Safety

The Scrubs continued to be patrolled by the Borough's uniformed Parks Police Service using vehicles, pedal cycles, and on foot. No major crimes were reported, and most incidents involved anti-social behaviour. The encampments established by HS2 protestors at the north of the Scrubs were patrolled and monitored, and the protesters left the site in September 2021.

The Parks Police Service was restructured as the Law Enforcement Team in April 2021, patrolling across all council sites and continuing to offer the same level of service as the Parks Police.

Licensing for professional dog walkers was introduced this year and will be monitored to provide feedback on the effectiveness of this measure.

Financial Review

The Trust is reporting a surplus of £48,984 in 2020/21. This is £54,880 less than budget mainly due to the impact of the of Covid-19 pandemic on pay & display and cashless parking income, which was £87,244 below budget.

The main reason for the surplus is the continued income received from the Kensington Aldridge Academy (KAA) for the operation of the school, which was £315,658 in 2020/21. KAA are now expected to remain on site for a few more years.

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

Summary of Financial Position	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15	2013/14
	£	£	£	£	£	£	£	£
Total Incoming Resources	1,002,080	1,195,896	1,082,949	1,072,295	698,745	678,572	717,972	638,525
Total Resources Expended	-953,096	-1,048,691	-856,005	-774,332	-736,084	-737,772	-724,506	-717,576
Net outgoing (-)/Incoming resources	48,984	147,205	226,944	297,963	-37,339	-59,199	-6,534	-79,051
Total funds brought forward	5,889,393	5,742,188	5,217,280	5,217,280	5,254,619	5,313,818	5,320,353	5,399,404
Total funds carried forward	5,938,377	5,889,393	5,742,189	5,515,244	5,217,280	5,254,619	5,313,818	5,320,353
General unrestricted income funds	938,377	889,392	742,188	515,243	217,279	254,618	313,817	320,353

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

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

Since 2016/17 the Trust's contribution has been limited to £31,500 however it was agreed in 2020/21 budgeting process to make an additional contribution of £30,000 to the stadium's repairs. The 2020/21 contribution, therefore, totalled £61,500. The contribution stated in the Income and Expenditure Statement is slightly higher (at £63,963) as this reflects the absorption of governance and recharge costs.

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

Within total funds brought forward, the Trust has fixed asset funds of £5,000,001 relating to the valuation of the car park and tangible fixed assets in their existing use. The remaining, unrestricted income funds are solely used for the specific purposes of the Trust. These total £938,377 as at 31 March 2021 (see the Statement of Accounts note 12), an increase of £49,984 when compared to 2019/20.

No capital projects were undertaken in 2020/21.

Plans for future periods

In approving the budget for 2021/22, the Committee took account of essential asbestos removal and roadway improvements. Originally predicting a £31,595 surplus, the budget was adjusted to a £113,675 deficit. Kensington Aldridge Academy (KAA) licence income is the main reason for the Trust's increase in unrestricted funds since 2017/18. The extension of the KAA licence to July 2021 and expected further extensions will continue the significant favourable impact on 2021/22 and 2022/23 accounts.

The Committee is determined to bring the financial performance of the Trust to breakeven or better over the longer-term. This will however need to be balanced against Trust's core objectives and the Trust is keen to ensure that any development around the site does not threaten its integrity. As part of future plans, it has been proposed that a regeneration manager is appointed to act on behalf of the Trust.

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

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

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

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

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

Reserves and Treasury Management Policy

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

- Whether the Trust has approved a balanced budget
- The robustness of the assumptions and calculations that have underpinned the budget strategy
- The frequency and effectiveness of in year budget monitoring
- The effectiveness of Risk Management

- The affordability of its commitments in respect of grounds maintenance and support of the Linford Christie stadium
- The review of, and the opinion on, the Trust's financial statements by the External Auditor
- The condition of the Trust's assets
- The affordability considerations of prudential borrowing

The Fund's general unrestricted income funds of £938,378 represents an amount approaching 100% of the Trust's gross annual expenditure. This is considered prudent and provides a solid base for operating over the medium term. However, the Trust recognises that recent surpluses are underpinned by temporary income sources and balancing its income and expenditure in the longer-term remains a challenge. The Committee has a key role in improving financial performance.

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

Pay and display parking income in 2020/21 has decreased by £112,000 compared to 2019/20, due the impact of Covid-19 restrictions in place at the beginning of the financial year. Added to this pressure is increased grounds maintenance costs due to annual contract inflation and contributions to the running costs for the Linford Christie Stadium. The Trust continues to closely monitor and scrutinise its income and expenditure. Council officers are focussing on reducing the net expenditure of the Trust in the short, medium and long term. Increased income is being targeted through initiatives to optimise use of the scrubland.

The Trust's cash balances are managed by the Council. The Council's Treasury Management Strategy governing the investment policy adopted, was adopted by the Council in February 2020. The Committee report can be found on the Council's website at the following location:

<http://democracy.lbhf.gov.uk/documents/s112425/Treasury%20Management%20Strategy%20Statement%20202021.pdf>

Risk Management

The Trustee has a risk management strategy which comprises:

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

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

Risk Assessment Schedule 2020/21

Risk Index No.	AREA OF RISK	IMPACT OF RISK	SEVERITY High/Medium/Low	POTENTIAL High/medium/Low	VALUATION	COMMENT
001	High Speed 2 Railway and the development of Old Oak	Adverse impacts on the Scrubs that are contrary to the objectives of the Trust	High	Medium	May not be a financial loss	Trust is engaging with HS2 and TFL and the Old Oak Development Corporation to agree outcomes that do not adversely impact.
002	Pay and Display income level	Lower income levels due to decisions taken about Pay and Display tariffs.	Medium	Medium	Potential loss of income.	Usage fluctuates. Pay & Display tariffs are set to match those in nearby streets. The introduction of cashless parking has significantly reduced the theft risk.
003	Hammersmith Hospital Trust car park income	The licensing agreement with Hammersmith Hospital Trust has a three-month notice period with a possible impact on the level of income.	High	Medium	Potential loss of income.	The hospital relies on the car park. The Trust has been successful in securing increased income from this source in recent years.
004	Condition – Wormwood Scrubs car park	Wormwood Scrubs car park is in need of resurfacing.	High	Low	Significant expenditure.	There is no obligation on the Trust to carry out capital repairs to the area of car park leased to the hospital. However, both the Trust and the Hospital are obliged to cover the Routine Repair Fund costs of up to £10k per annum if required.
005	Insurance claims against Trust	Liability of trust in case of personal injury claims.	Low	Low	Possible liability of Trust in case of insurance claim.	Wormwood Scrubs would be covered by the Council's insurance.
006	Safety of Artillery Wall	Cost of demolition, collapse could possibly lead to damage or liability of Trust.	Medium	Medium	Cost of demolition or insurance claims.	The condition of the wall is being monitored. The Council are considering demolishing it at no cost to the Trust.
007	Costs of Operating Linford Christie Stadium	Contribution by the Trust varies according to the trading conditions for the stadium	High	Medium	Expenditure could be significant	In some years this contribution has been small, but it is volatile. The financial performance of the stadium is monitored closely.
008	Fraud and financial irregularities	May cast doubt over the Trust's ability to continue as a going concern	High	Low	Cost could be significant	Accounts are independently audited annually.

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

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

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

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

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. It also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Disclosure of Information to Auditors

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

Auditors

The Trustee appointed MHA Macintyre Hudson during the year to undertake the audit of accounts in this year. The Independent auditor's report to the Trustee of Wormwood Scrubs Charitable Trust follows on page 14.

For and on Behalf of Wormwood Scrubs Charitable Trust
Signed



Name: Stephen Hollingworth

Date: 31 January 2022

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

Opinion

We have audited the financial statements of Wormwood Scrubs Charitable Trust (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).

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 Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report other than the financial statements and our

Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

Use of our report

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



MHA MacIntyre Hudson

Statutory Auditor

London, United Kingdom

Date: 31/01/2022

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

Reference and Administrative details

Charity Name and Number	Wormwood Scrubs Charitable Trust, Registration No. 1033705
Charity Correspondent	Emily Hill Director for Finance Wormwood Scrubs Charitable Trust Hammersmith Town Hall King Street W6 9JU
Trustee	The Council of the London Borough of Hammersmith & Fulham
Telephone	020 8753 6700
Email Address	emily.hill@lbhf.gov.uk
Governing Document	Wormwood Scrubs Act 1879 As Amended by Scheme of The Charity Commissioners Dated 25 March 2002.
Objects	For recreational use as set out in the Wormwood Scrubs Act 1879
Area of Benefit	Wormwood Scrubs and West London. (Area prescribed by Governing Document)
Area of Operation	Greater London – Hammersmith and Fulham
Registration History	23 Feb 1994 Registered
Auditor Details	MHA MacIntyre Hudson 6th Floor, 2 London Wall Place London EC27 5AU

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STATEMENT OF ACCOUNTS

Wormwood Scrubs Charitable Trust

Statement of Financial Activities (incorporating an income and expenditure account) for Year ended 31 March 2021

		2020/21	2019/20
		£	£
Notes	Income and Expenditure		
	Income and endowments from:		
	Income from Charitable activities:		
	Pay and Display Parking Meters	212,757	324,946
	Hammersmith Hospital Car Park Licence	353,547	346,995
3	Other trading activities	338,391	315,441
4	Income from Investments	3,020	6,631
	Income from donations and grants	94,365	201,883
Total Income and endowments		1,002,080	1,195,896
Expenditure on:			
5, 8	Charitable activities:		
6	Contribution to Linford Christie Stadium	(63,963)	(84,205)
	Non Routine Maintenance of Wormwood Scrubs	(15,398)	(25,723)
7	Routine Grounds Maintenance of Wormwood Scrubs	(779,370)	(738,368)
	Charitable expenditure	(94,365)	(200,395)
	Other expenditure	-	-
Total Expenditure		(953,096)	(1,048,691)
Net income/(expenditure)		48,984	147,205
Reconciliation of Funds			
	Total funds brought forward	5,889,393	5,742,188
	Total funds carried forward	5,938,377	5,889,393

All activities other than those disclosed in Note 12 are unrestricted.

Wormwood Scrubs Charitable Trust

Balance Sheet as at 31 March 2021

		2020/21 £	2019/20 £
Notes	Fixed Assets		
9	Tangible Assets	5,000,001	5,000,001
	Total Fixed Assets	5,000,001	5,000,001
	Add: Current Assets		
	Cash in Bank	684,358	630,800
10	Debtors	300,277	310,723
	Total Current Assets	984,635	941,523
	Less: Liabilities		
11	Creditors: Amounts falling due within one year	(46,258)	(52,131)
	Total Liabilities	(46,258)	(52,131)
	Total Net Assets and Liabilities	5,938,378	5,889,393
		£	£
12	The funds of the charity:		
	Unrestricted Reserves:		
	Unrestricted income funds	(938,377)	(889,392)
	Revaluation reserve	(5,000,001)	(5,000,001)
	Total Charity Funds	(5,938,378)	(5,889,393)

Approved by the trustee on 31st January 2022 and signed on their behalf by:



Stephen Hollingworth
Assistant Director - Leisure, Sport & Culture

Wormwood Scrubs Charitable Trust

Notes

Statement of Cash Flows for Year ended 31 March 2021

	2020/21	2019/20
	£	£
Cash flows from operating activities:		
13 Net cash provided by operating activities	50,537	1,267
Net cash provided by investing activities	50,537	1,267
Cash flows from investing activities:		
Dividends, interest and rents from investments	3,020	6,631
Net cash provided by investing activities	3,020	6,631
Change in cash and cash equivalents in the reporting period	53,557	7,898
Cash and cash equivalents at the beginning of the reporting period	630,800	622,902
Cash and cash equivalents at the end of the reporting period	684,357	630,800

Wormwood Scrubs Charitable Trust

Analysis of Net Debt for Year ended 31 March 2021

	At 1 April 2020	Cashflows	At 31 March 2021
	£	£	£
Cash at bank and in hand	630,800	53,557	684,357

Notes to the Accounts

(1) Statement of Accounting Policies

(i) Basis of preparation and assessment of going concern

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

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

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

The trustee has a reasonable expectation, including considerations for any potential disruption and economic impact caused by the Covid-19 pandemic, that the charity has adequate resources to continue in operational existence for the foreseeable future. They therefore continue to accept the going concern basis of accounting in preparing the financial statements. There were not any material uncertainties exist in arriving at this conclusion.

(ii) Accounting Concept

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

(iii) Fixed Assets, revaluation and depreciation

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

(iv) Income Recognition and Incoming Resources

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

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

(v) Expenditure Recognition and Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(vi) Allocation of support and governance costs

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

(vii) Financial Instruments

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

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

viii) Areas of significant judgements and estimates

Accounting for land interests and associated economic flows

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

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

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

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

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

Other judgements

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

The Trust's policy is not to revalue assets, however, should an impairment indicator come to light assets would be subject to impairment. This is a matter of judgement and as stated, the Trustee is not aware of any indication that an impairment has occurred in 2020/21

ix) Reserves

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

(2) Income from Other Trading Activities

	2020/21	2019/20
	£	£
Filming income	(9,162)	(3,746)
Other Fees and Charges	-	(1,070)
Other rental income*	(329,229)	(310,626)
	(338,391)	(315,441)

*Other rental income includes rental income for a piece of land which, in previous years, was received annually. Following a new rental agreement signed in March 2018, the Trust received rental in advance in 2018/19. The total money received relating to future years was £16,767 (£20,213 in 2019/20) and this has been recorded as Deferred Income on the Trust's Balance sheet. Other rental income also includes Event Hire income.

(4) Investment Income

Interest is calculated on an average cash position for the year and is included in the accounts at year end. The interest rate used is the 7 day LIBOR rate, which decreased from 0.66% in 2019/20 to 0.054% in 2020/21.

(5) Charitable activities

Resources expended on charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objectives. The Trust's objectives and work are detailed in the Trustees' Annual Report. Support Costs are wholly and exclusively represented by "Governance Costs" which are set out in Note 8.

(6) Contribution to Linford Christie Stadium

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

In 2020/21 a contribution of £61,500 (£82,500 in 2019/20) was made to the Linford Christie Stadium.

(7) Grounds Maintenance

The grounds maintenance work undertaken at Wormwood Scrubs is undertaken by the Council's external contractor under a Grounds Maintenance contract that was tendered in 2008 for a period of 7 years. The award of this contract was considered in the best interest of both the Council and the Trust. Until 2001/02 the Trust was not in a position to fund the entire cost of the works and until this point, the Council only received a contribution. Since this time, the Trust has funded the full cost of grounds maintenance costs at Wormwood Scrubs. Grounds Maintenance services are currently provided by the Environment Department of the Council. The continuation of these services are periodically approved by Cabinet Members. This Contract has been extended until February 2022.

Routine Grounds Maintenance is undertaken in accordance with a series of schedules that form part of the contract. The fixed element of the contract has increased from £723,535 in 2019/20 to £749,365 in 2020/21 due to a 6% inflationary uplift in line with the terms of the contract.

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

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

(8) Governance costs

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

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

	2020/21	2019/20
	£	£
Financial Administration and Support fees - these costs result from the statutory requirement to prepare accounts. Also included are the costs of the time spent liaising and meeting with auditors, and attending closing of account meetings.	4,582	4,301
Legal Fees - In the management of the Trust during the year legal advice was required. This was provided by Legal Services of LBHF and the charges were based on a staff time basis.	18,528	4,487
Audit Fees (in accordance with statutory independent audit requirements).	9,950	9,750
	33,060	18,538

Allocation of the Governance costs:

Activity	2020/21	2019/20
	£	£
Contribution to Linford Christie Stadium	2,463	1,705
Non Routine Maintenance of Wormwood Scrubs	592	512
Routine Grounds Maintenance of Wormwood Scrubs	30,005	19,900
Other Expenditure	-	2,120
	33,060	18,538

(9) Tangible Assets

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

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

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

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

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

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

(10) Debtors

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

	2020/21	2019/20
	£	£
Trade debtors	186,216	114,537
Prepayments and accrued income	114,061	196,186
Total	300,277	310,723

(11) Creditors

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

	2020/21	2019/20
	£	£
Accruals	(29,491)	(31,917)
Total	(29,491)	(31,917)

	2020/21	2019/20
	£	£
Deferred income		
Brought forward balance	(20,213)	(23,659)
Released in the year	3,446	3,446
Year end balance	(16,767)	(20,213)

(12) Fund Structure:

The Trust's Unrestricted Funds comprise:

	2020/21	2019/20
	£	£
General Unrestricted Income Funds	(938,377)	(889,392)
Fixed Asset Revaluation Reserve	(5,000,001)	(5,000,001)
	(5,938,378)	(5,889,393)

All funds are unrestricted funds solely used for the specific purpose of the Trust. Income and Expenditure which meets this criteria is credited /charged to the fund, together with a fair allocation of management and support costs, as recharged by LBHF. The HS2 activities (income of £94,365 and expenditure of £94,365 in 2020-21, compared to income of £201,883 and expenditure of £200,395 in 2019-20) are deemed restricted. However, the impact on reserves is immaterial because attributable expenditure is met by funding.

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

(13) Net Cash Flow from operating Activities

	2020/21	2019/20
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	48,984	147,205
<i>Adjustments for:</i>		
<i>Dividends, interest and rents from investments</i>	(3,020)	(6,631)
<i>Loss/(profit) on the sale of fixed assets</i>		
<i>(Increase)/decrease in debtors</i>	10,446	(146,278)
<i>Increase/(decrease) in creditors and deferred income</i>	(5,873)	6,971
<i>Net cash provided by (used in) operating activities</i>	50,537	1,267

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

(14) Related Party Transactions:

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

	2020/21	2019/20
	£	£
a) London Borough of Hammersmith and Fulham as transacting party		
- LBHF as contractor to the Trust		
Environment Department for the provision of Routine Grounds Maintenance of Wormwood Scrubs (Ref Note 7)	749,365	723,535
- LBHF as recipient of contribution		
Contribution to Linford Christie Stadium (Ref Note 6)	61,500	82,500
- LBHF as provider of administrative and management support to the Trust		
Environment Department for management & financial administration services of Wormwood Scrubs	4,582	4,301
Legal Services for the provision of legal advice required in the management of Wormwood Scrubs	18,528	4,487
	833,975	814,824
<i>Amounts due to or from related parties:</i>	-	-

(15) Trustee Remuneration, Benefits and Expenses

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

(16) Staff Costs

The Trust has not incurred any staff costs during the year.

(17) External Audit Costs

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

	2020/21	2019/20
	£	£
Fees payable to the External Auditor with regard to external audit services carried out by the appointed auditor for the year	9,950	9,750
	9,950	9,750

(18) Post Balance Sheet Events

The Trust has had no material adjusting or non-adjusting events after the balance sheet date of 31 March 2021. The impact of COVID-19 continues to be closely assessed and is likely to have an adverse impact on certain future income streams however although the financial effect cannot be estimated the Trust does not consider this will impact the balance sheet as at 31 March 2021.