

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2021

**The Conservators of Ashdown Forest
The Ashdown Forest Centre
Wych Cross
Forest Row
Approved by the Board on 12 July 2021
RH18 5JP**

The accounts for 2020/2021, set out in the following pages, show the financial performance of the Board of Conservators for the year, together with its overall financial position as at 31 March 2021. The purpose of the published statement of accounts is to give the Board of Conservators and other interested parties clear information about the Board's finances. The accounts provide the reader with information of the cost of conserving and managing Ashdown Forest and running and maintaining the Ashdown Forest Centre.

Statement of Accounting Policies and main principles adopted in compiling the accounts

The Board's accounts have been prepared in accordance with the Account and Audit (England) Regulations 2015 for Councils with a gross budgeted income of less than £6,500,000. In addition, supporting notes have been included where appropriate.

The Balance Sheet

This shows the balances and reserves at the Board's disposal as well as the liabilities as at 31 March 2021 (see page 4).

General Account

This reports the expenditure and income relating to conservation and management of the Forest in order to comply with the requirements of the Ashdown Forest Act 1974 and in recognition of the Forest's status as a Site of Special Scientific Interest (SSSI), Special Protection Area (SPA) and Special Area for Conservation (SAC) under European legislation.

Countryside Stewardship

Countryside Stewardship is a ten year conservation contract funded by Natural England. The funding must only be spent on the Natural England-approved Conservation Work Programme. Some costs are recharged to the Core Budget for staff and resources shared with the core running of the Forest Centre.

The Income and Expenditure Accounts

A summary is shown on page 5 with a detail breakdown shown on pages 6 and 7.

Debtors and creditors outstanding at the end of the year are included in the accounts on the basis of known quantifiable commitments. There are no known Capital Creditors and Debtors.

All capital works and purchases of vehicles, etc., funded by the Conservators are charged to the budget in the year in which expenditure arises (i.e. no depreciation applied).

Approved by the Board on 12 July 2021

As a non-principal authority there is no requirement to produce a Cash Flow Statement.

The Board's Responsibilities

The Board is required to:

- a) make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. The Conservators have employed a Finance Officer to undertake this responsibility.
- b) manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- c) approve the statement of accounts.

The Responsible Financial Officer's Responsibilities

The Responsible Financial Officer (RFO) is responsible for the preparation of the Board's statement of accounts which, in terms of the Account and Audit (England) Regulations for Councils 2015, is required to present fairly the financial position of the Board at the accounting date and its income and expenditure for the year ended 31 March 2021.

In preparing this statement of accounts the RFO is responsible for:

- a) selecting suitable accounting policies and then applying them consistently;
- b) making judgements and estimates that are responsible and prudent;
- c) complying with the Account and Audit (England) Regulations for Councils 2015 and fully disclose any significant non-compliance.

The RFO is also responsible for:

- a) keeping proper accounting records which are up to date;
- b) taking responsible steps for the prevention and detection of fraud and other irregularities.

These financial statements represent fairly the financial position of the Conservators as at 31 March 2021 and reflect its income and expenditure during the year.

Approved by the Board on 12 July 2021

Signed 

Chairman

Signed 

Finance Officer 

Balance Sheet

2019/20

2020/21

£	CURRENT ASSETS	£		
3,000	INFORMATION CENTRE STOCK	2,157		
15,810	RENTS AND RATES OUTSTANDING	15,426		
25,606	DEBTORS	32,730		
658,425	ACCRUED INCOME*	703,658		<i>* Natural England funding for CS contract</i>
-	PAYMENTS IN ADVANCE	-		
45	FUEL & STAMPS	232		
300,053	CASH ON DEPOSIT	339,026		
124	CASH IN HAND	227		
-	VAT	-		
1,003,064	TOTAL ASSETS	1,093,456	339,253	754,203
£	CURRENT LIABILITIES	£		
18,389	CREDITORS	16,644		
14,527	STAFF COSTS	19,329		
761	CREDIT CARD	2,001		
26,800	ACCRUED EXPENDITURE	18,600		
800	DEPOSITS IN HAND	1,200		
3,416	VAT	5,235		
(246)	SALES TAX CONTROL ACCOUNT	(246)		
Approved	TOTAL LIABILITIES	62,763		
#VALUE!	TOTAL ASSETS LESS CURRENT LIABILITIES	1,030,693		
#VALUE!	NET ASSETS	1,030,693		

STATEMENT OF RESERVES AS AT 31 MARCH 2020

	CORE	HLS*	CS	TOTAL
Reserves Balance as at 1.4.20	360,252	224,204	354,100	938,556
Plus Income	605,007	-	536,000	1,141,007
Less Expenditure	568,488	-	480,383	1,048,870
RESERVES BALANCE AS AT 31.3.21	396,772	224,204	409,717	1,030,693

RESERVES POLICY as agreed by the Board of the Conservators on 21 March 2016

1 It is the Board's policy to maintain an Overheads Reserve equal to six months salaries and administration costs. The salaries accounted for exclude staff costs covered by Countryside Stewardship grant funding.

2 The Board will maintain Restricted Discretionary Reserves which will be allocated to earmarked projects or cost centres, to be reviewed annually.

Additional note: *Higher Level Stewardship (HLS) was a conservation programme preceding CS – paid bi-annually in arrears there was a surplus of £224,204 when the programme ceased at the end of 2016. These funds are currently being used for cash flow management and will ultimately be spent in the spirit of the original agreement under the guidance of Natural England.

Income and Expenditure to 31 March 2021
Core Budget and Countryside Stewardship Budget Combined

INCOME SUMMARY

2020/21

£

Licences & Forest Rate	189,974
Unrestricted Funding (WDC, AFT, T/PCs)	171,358
Income Generation and Donations	22,827
Forest Products incl. Meat and Deer Carcasses	49,522
Visitors	9,076
Financial	2,869
Total Core Income	445,626

Countryside Stewardship Funding from RPA	536,000
Other Restricted Funding/Grants (designated for a specific purpose)	17,955
Total Funding Received for Specific Purposes	553,955

TOTAL INCOME	999,581
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EXPENDITURE SUMMARY

2020/21

£

Core Forest Staff Costs	368,368
Operational Expenses	85,914
Administration Overheads	53,760
Approved by the Board on 12 July 2021	20,000
Visitors	1,935
Capital Purchases - Core	20,097
Governance/Charity set-up	5,547
Total Core Expenditure	555,623

Countryside Stewardship Work Programme Project Expenditure	161,199
Staff Costs (Countryside Stewardship)	160,782
Countryside Stewardship Capital Purchases	16,976
Expenditure from Other Ringfenced Funding	12,865
Total Expenditure from Ringfenced Funding	351,821

TOTAL EXPENDITURE	907,444
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SURPLUS OF INCOME OVER EXPENDITURE	92,137
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Note: Allocation of surplus

Surplus / (Deficit) attributable to Core Budget	36,520
Surplus / (Deficit) attributable to Countryside Stewardship	55,617
	92,137

INCOME SUMMARY	2020/21	2020/21
	£	Budget £
Licences & Forest Rate	189,974	200,255
Countryside Stewardship Staff Recharge	141,426	137,480
Unrestricted funding (ESCC, WDC, AFT, PCs)	171,358	92,100
Income generation and Donations	22,827	74,000
Forest Products incl. Meat and Deer Carcasses	49,522	26,780
Visitors	9,076	22,900
Financial	2,869	1,700
TOTAL UNRESTRICTED CORE INCOME	587,052	555,215

Restricted Funds (to be spent under terms of funding restrictions only)	17,955	-
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TOTAL CORE INCOME	605,007	555,215
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EXPENDITURE SUMMARY	2020/21	2020/21
	£	Budget £
Core Forest Staff Costs	368,368	407,732
Operational expenses	85,914	73,101
Administration Overheads	53,760	50,192
Approved by the Board on 12 July 2021	20,000	18,160
Visitors	1,935	3,300
Governance/Charity set up	5,547	5,250
TOTAL NON CAPITAL CORE EXPENDITURE	535,526	557,735

Expenditure from Ringfenced Funding	12,865	-
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Total Core Capital Expenditure	20,097	1,000
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TOTAL CORE EXPENDITURE	568,488	558,735
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CORE 2020/21 YEAR END SUMMARY	CURRENT BUDGET 20/21	
Total Forecast Income	605,007	555,215
Total Forecast Expenditure	(568,488)	(558,735)
Surplus/(Deficit)	36,520	(3,520)

CORE RESERVES TO YEAR END 2020/21	
Reserves b/f YE 2019/20	360,252
Surplus/Deficit year ending 2020/21	36,520
Reserves balance to YE 2020/21	396,772

	2020/21 Actual £	2020/21 Budget Agreed £	NOTES
Licences	189,974	200,255	
Domestic (Track) Rents	28,286	25,000	
Forest Rate	24,054	27,000	
Commercial Rents/Licences and Wayleaves			
Wayleaves - BT	53,445	54,500	
Ice Cream Licence	13,309	23,000	1
MOD licence	11,000	11,000	
Cats Protection	4,149	4,200	
Dog Walking Licence	1,225	1,500	
Wayleaves - Other utilities	1,184	3,755	2
Model Airplane Licence	-	400	3
Riding Permits	38,591	38,000	
Residential Property Sales Fees			
Consideration Fees	5,712	6,000	
Deed of Covenant	1,526	1,500	
Licence preparation fees	489	1,000	
Temporary licences (incl Filming, Wood, Events)			
Filming Permits	3,831	500	4
Wood Permits	2,619	2,500	
Commercial licences	483	200	
Marketing Board licences	70	200	
Countryside Stewardship Staff Recharge	141,426	137,480	
Core staff: 1.8 multiplier difference above employee cost	58,868	72,480	
Contracted-out in-house staff	82,558	65,000	
Income Generation and Donations	22,827	74,000	
Memorials	2,799	52,500	5
Donations incl. Donations Box and Post	4,598	12,200	6
Donate! Text Giving	2,289	5,000	
Car stickers	3,554	3,000	
Online maps and walks leaflets	9,285	1,200	7
EasyFundraising	303	100	
Unrestricted Funding	171,358	92,100	
Ashdown Forest Trust	65,050	65,100	
The Ashdown Forest Foundation	20,000	15,000	8
ESCC	69,792	-	9
WDC	10,000	10,000	
Parish Councils	6,516	2,000	10
Sale of Forest Products including Meat and Deer Carcasses	49,522	26,780	
Products (e.g. Logs, Xmas trees)			
Sale of forest products	2,968	3,000	
Turkey Oak	585	-	
Pony Grazing Programme	17,715	-	11
Grazing Project Income (deer)	2,568	9,000	12
Grazing Project Income (sheep)			
Sheep meat sales	7,117	3,500	13
Wool	14	100	

ASHDOWN FOREST FINANCES

**Core Budget
INCOME**

	<i>Sale of breeding sheep</i>	5,203	2,000	
Grazing Project Income (cattle)				
	<i>Beef</i>	45	-	
	<i>Sale of Breeding cattle</i>	4,500	-	
Miscellaneous Other				
	<i>Ashdown Forest Riding Association</i>	4,300	4,000	
	<i>Maintenance of Pooh Car Park from ESCC</i>	380	380	
	<i>Deposits</i>	1,200	600	
	<i>Corporate volunteers</i>	-	500	
	<i>Miscellaneous</i>	377	500	
Renewable Heat Incentive (Boiler)		1,685	1,500	
Feed in Tarif (Solar Panels)		865	1,200	14
Visitors		9,076	22,900	
Barn sales		9,051	8,000	15
Pop-up café		-	3,500	16
Sheep Proof Your Dog		-	-	
AF Centre Events		-	10,000	17
Education team-run events		137	-	
Hire of premises/equipment				
	<i>Hire of premises</i>	112	500	
	<i>Hire of staff/equipment</i>	-	800	
Talks by staff		-	100	
Financial		2,869	1,700	
Bank Interest		115	1,200	
Sale of Assets		-	-	
Insurance Claims		2,754	500	18
Restricted Funds (designated for a specific purpose)		17,955	-	
	<i>School income for school visits</i>	9,811	-	19
	<i>Other grants or funding received</i>	8,145	-	20
TOTAL INCOME		605,007	555,215	

- 1 Ice cream vendor cancelled contract due to Covid impact. Went out to tender again and now three ice cream and refreshment vendors now in place for one calendar year trial
- 2 Wayleave actual reduced as ESCC are working on two wayleaves to this value and the process takes time - should be carried over to next year
- 3 2020/21 Model Airplane Licence deferred due to Covid
- 4 One high profile filming event on location
- 5 Difference in memorial income actual to budget relates to memorial wall not being progressed

- 6 Reduced donations impact from Covid
- 7 Online map sales increased due to increased visitors to the Forest and introduction of online map bundles available to purchase
- 8 £20,000 funding from TAFF contribution to purchase of assets for commercial pony grazing programme
- 9 Unrestricted contribution from ESCC to lessen impact of Covid, calculated as per forecast to year end during Q3 reporting
- 10 Unrestricted funding received from Parish Councils as a result of grant application processes.

- 11 Income from commercial pony grazing programme
- 12 Decreased value of deer carcasses plus overbudgeting of income
- 13 Grazing team made a concerted effort to raise income from sale of livestock and meat
- 14 Solar panels working intermittently, unexpected reforecast
- 15 Barn sales moved online and resulted in increased income
- 16 Pop up café cancelled due to Covid restrictions
- 17 Sponsored walk did not proceed due to Covid restrictions. Overbudgeted.
- 18 Insurance claim at year end for leak in Education Barn
- 19 The Friends have funded replacement and upgrade of radio handsets. They continue to support the Education Programme (show in Education Income)
- 20 Grants from High Weald Landscape Trust for projects and East Grinstead Lions for byelaw signs

Core Budget EXPENDITURE

	2020/21 Actual £	2020/21 Budget Agreed £	NOTES
Core Staff Costs	368,368	407,732	1
Operational expenses	85,914	73,101	
Transport, machinery, equipment (incl vehicle insurance)	42,052	43,691	
<i>Machinery (Big) - Parts</i>	179	500	
<i>Machinery (Big) - Repairs</i>	-	800	
<i>Machinery hire</i>	190	-	
<i>Machinery (Small) - Parts and fuel</i>	437	1,000	
<i>Machinery (Small) - Repairs</i>	378	500	
<i>Tractors - Fuel & Oil</i>	2,637	6,000	
<i>Tractors - Parts</i>	705	500	
<i>Tractors - Repairs</i>	478	500	
<i>Tractors - Servicing</i>	1,134	2,800	
<i>Vehicles - Fuel & Oil</i>	7,745	9,000	
<i>Vehicles - Repairs</i>	1,853	1,200	
<i>Vehicles - Servicing</i>	1,578	2,000	
<i>Vehicles - Parts</i>	1,797	1,000	
<i>Vehicles - Insurance</i>	16,323	15,691	
<i>Vehicles - Licences</i>	1,855	1,700	
<i>Radio</i>	4,397	-	2
<i>Hand tools</i>	368	500	
Income Generation expenses	950	-	
Staff expenses	12,062	1,400	
<i>HR expenses</i>	11,260	-	3
<i>Travel expenses</i>	21	100	
<i>Mileage Allowance</i>	14	300	
<i>Staff and Volunteer Clothing</i>	767	1,000	
Staff training	-	-	
<i>Staff training</i>	-	-	
Volunteer expenses	-	1,300	4
<i>Mileage Allowance</i>	-	800	
<i>Meetings & volunteer expenses</i>	-	500	
Byelaws and signage	2,296	-	5
General conservation	2,040	3,000	
<i>Woodland management (contractor costs)</i>	2,040	3,000	
Pony Grazing Programme	10,950	-	6
General Operations	1,711	4,500	
<i>Car park surface materials</i>	441	-	7
<i>Bridges</i>	765	3,500	8
<i>Ride maintenance and Riding-related expenses</i>	-	-	
<i>Non-CS Fencing</i>	-	-	
<i>PR and Leaflets</i>	-	-	
<i>Litter disposal</i>	366	-	9
<i>Commoners' Expenses</i>	-	500	
<i>Health & Safety</i>	139	500	
Other	13,853	19,210	
<i>Memorials</i>	11,753	18,000	10
<i>Subscriptions</i>	199	210	
<i>Miscellaneous Amenity and Community Costs</i>	1,901	1,000	11

Core Budget EXPENDITURE

Administration Overheads	53,760	50,192	
Forest Centre Running costs (rates, utilities, maintenance)	12,831	15,100	
<i>Office Furniture - small items</i>	-	-	
<i>Buildings Maintenance</i>	10,448	8,800	
<i>Refreshments</i>	-	100	
<i>Rates (WDC)</i>	-	3,200	12
<i>Electricity</i>	1,907	2,000	
<i>Water rates</i>	476	1,000	
Other core staff costs (contract staff, recruitment expenses)	7,364	6,500	13
Post, phone, printing, stationery	7,947	5,600	
<i>Postage</i>	2,012	1,200	14
<i>Stationery</i>	355	300	
<i>Stationery - Printing</i>	1,347	1,200	
<i>Telephone</i>	4,233	2,900	15
Professional Fees	4,331	6,000	16
<i>Audit and accountancy</i>	4,331	6,000	
<i>Legal</i>	-	-	
Insurances, excluding vehicles	11,222	9,242	
<i>Insurance buildings</i>	9,861	8,042	
<i>Trustee Indemnity Insurance</i>	1,361	1,200	
IT	9,916	7,500	
<i>Computing - hardware & software small items</i>	50	-	
<i>Computing - service</i>	9,866	7,500	17
Miscellaneous	149	250	
<i>Miscellaneous finance and support purchases</i>	149	250	
Financial	20,000	18,160	
Irrecoverable rents and rates and bad debts	418	100	
<i>Bad debt write off</i>	119	-	
<i>Bad Debt Provision</i>	537.07	100	
<i>Irrecoverable Rents and Rates</i>	-	-	
Credit card terminal	882	1,100	
Bank charges	2,803	960	
<i>Bank Interest Paid</i>	2	10	
<i>Bank charges</i>	2,801	950	18
Input VAT irrecoverable (non-CS)	15,867	16,000	
Insurance excess	250	-	
Suspense account and adjustments	(219)	-	

Core Budget EXPENDITURE

Visitors	1,935	3,300	
Information Centre (Shop)	1,752	2,000	
<i>Barn stock - Opening</i>	4,043	-	19
<i>Barn Stock - Closing</i>	3,200	-	
<i>Stock for resale</i>	909	2,000	20
Forest Centre Events	183	1,300	
<i>Forest Centre Events</i>	-	-	
<i>Sheep Proof Your Dog</i>	-	-	
<i>Pop-up Café</i>	-	1,000	
<i>Info centre purchases other than stock</i>	183	300	
Governance/Charity Expenditure	5,547	5,250	
Funding for charity	5,547	5,250	21
Expenditure from Ringfenced Funding	12,865		
Education programme resources	11,560	-	22
Travel bursaries for schools	-	-	
Education Team-run Events	1,305	-	23
Total non capital Expenditure	548,391	557,735	
Capital Expenditure	20,097	1,000	24
<i>Office Furniture - Capital</i>	-	-	
<i>Computing - Hardware & Software - Capital</i>	1,883	1,000	
<i>Machinery (Large) - Acquisition - Capital</i>	-	-	
<i>Machinery (Big) - Parts - Acquisition - Capital</i>	-	-	
<i>Machinery (Small) - Acquisition - Capital</i>	6,949	-	
<i>Tractors Acquisition - Capital</i>	-	-	
<i>Vehicles Acquisition - Capital</i>	8,365	-	
	2020/21	2020/21	
	Actual	Budget	
TOTAL EXPENDITURE	568,488	558,735	

- 1 Core staff costs below budget due to staff changes within the year (CEO, office administrator, part time hours)
- 2 Radio system replaced and upgraded - funded by The Friends. Some costs allocated to prior year
- 3 HR investigation significant impact on operational expenditure
- 4 Volunteers stood down due to Covid restrictions; no expenditure 20/21
- 5 Byelaw signs replaced; funded by Danehill Parish Council
- 6 Pony grazing expenditure for contracted-out staff time and hire of facilities on graxing sites
- 7 Box car park resurfaced. Equipment expenditure of project accounted for in future year
- 8 Bridge repair expenditure covered under memorial expenses as funded by members of the public through TAFF
- 9 Litter disposal cost relates to removal of asbestos fly tipping
- 10 Expenditure on memorial hardware. Increased number of memorial structures built but a decrease due to memorial wall not being progressed
- 11 Miscellaneous amenity and community costs include hire of a digger to repair a culvert, repair a damaged bus stop, poppy wreath, ICO registration
- 12 Wealden District Council provided business rate relief due to Covid
- 13 Contract staff costs relate to bookkeeper and cleaner
- 14 Postage costs increased due to increase in online sales and barn closure
- 15 Telephone expenditure includes cost of new broadband line
- 16 Year end audit fees over-accrued in prior year; over-budgeted for 20/21.
- 17 Computer service includes Sage support which had a large price increase. Payroll suport has now been removed from the subscription. Number of users for IT support to be reviewed.
- 18 Actual bank charges also includes the fees from PayPal (relating to income iro £18k)
- 19 Opening stock value adjusted to account for estimated closing stock figure 19/20
- 20 Reduction in stock purchases due to barn closure, however production of calendars proved very successful
- 21 Funding for The Ashdown Forest Foundation - year 3 of three year funding commitment to establish charity
- 22 Expenditure for teacher time; funded by Countryside Stewardship, the Friends of Ashdown Forest and school visits
- 23 Teacher time for development of spring trail

Appr Includes purchase of two laptops and allocation of assets from Sussex Pony Grazing & Conservation Trust. See asset register.

**by
the
Boar
d on
12
July
2021**

SUMMARY

Surplus brought forward at Year End 31 March 2020	354,100
Income/Expenditure Surplus for Year Ending 31 March 2021	55,617
Surplus/deficit to be carried forward at 31 March 2021	409,717

INCOME

	Actual	Annual Budget
Heathland Area Projects (LH1)		431,698
Bracken Supplement (SP3)		33,651
Educational Visits (ED1)		7,250
Woodland CS (WD2): Deer Project		45,000
Woodland CS (WD2): Woodland Management		5,000
Adjustment for under-accrual in prior year (2016)		3,636
TOTALS	536,000	526,235

EXPENDITURE

	Actual to year end	Budget 20/21	Forecast 20/21
Heathland Area Projects (LH1)	389,574	422,300	340,621
Bracken Supplement (SP3)	40,173	33,651	39,908
Approved by the Board on 12 July 2021	7,250	1,000	7,250
Woodland CS (WD2): Deer Project	42,290	45,000	41,709
Woodland CS (WD2): Woodland Management	1,096	5,000	4,780
Other Income			
TOTALS	480,383	506,951	434,268

CS STAFF COSTS	Actual to year end	Budget 20/21	Forecast 20/21
CS staff (funded by LH1)	187,940	207,600	190,314
<i>Total cost to employer (to include NI, pension)</i>	138,052	144,693	139,639
<i>1.8 multiplier difference to be attributed to Forest Core Budget</i>	49,888	62,907	50,675
Deer Programme staff (funded by WD2)	31,710	31,240	31,709
<i>Total cost to employer (to include NI, pension)</i>	22,730	21,667	22,836
<i>1.8 multiplier difference to be attributed to Forest Core Budget</i>	8,980	9,573	8,873
TOTAL STAFF COSTS	219,650	238,840	222,023

HEATHLAND AREA PROJECTS (LH1)	158,603	149,570	129,172
01 - MH31/03 Manage Scrub (Gorse)	18,132	18,000	12,000
02 - AP30/01 Wild Fire Risk and Plan	249	200	250
03 - MH31/01 Birch, Oak, Willow and Scots Pine Control	36,110	20,000	28,290
04 - MS00/02 Remove Rhododendron and Gaultheria (Heathland)	1,262	2,000	1,200
05 - MD31/01 Provide/Maintain Livestock Control Structures (Invisible)	-	-	-
07 - MD31/02 Provide/Maintain Livestock Control Structures (Visible)	28,487	25,000	20,000
08 - MG00/01 Conservators Grazing - Cattle	9,264	12,000	7,000
09 - MG00/02 Commoners Headage Payments	24,745	25,000	25,500
10 - MG00/03 Commoners Herd Project	106	-	-
11 - MG10/01 Conservators Grazing - Sheep	11,623	10,000	8,000
12 - MG20/01 Conservators Grazing - Ponies	2,341	-	3,400
13 - MD03/01 Livestock Welfare Facility - Barn at Little Broadstone	642	20,000	642
14 - MH37/01 Manage Heather	212	-	212
15 - MH32/03 Manage Grassland (Mowing)	180	170	180
16 - MH31/02 Removal of Invasive Woodland	871	500	196
18 - MS00/03 Remove Turkey Oak	-	200	-
20 - MH02/01 Create Glades (wood permits)	2,441	2,500	2,200
19 - MS10/01 Control of non-native species (spraying)	3,782	3,000	3,500
21 - MH04/01 Annual mowing of rides	4,854	5,000	5,000
25 - MH61/01 Manage Habitat (open waters, etc) by excavation	106	-	106
26 - MH64/01 Manage Habitat (open waters, etc) dredging	2,136	1,500	2,136
29 - MI100 Ashdown Forest Life	-	4,000	-
Grazing Assistant Contractor	11,063	500	9,360

	Actual to 31 Dec	Budget 20/21	Forecast 20/21
Bracken Supplement (SP3)	40,173	33,651	39,908
05 - MH32/02 Bracken Control	40,173	33,651	39,908
Educational Visits (ED1)	7,250	1,000	7,250
28 - MI60 School Visits - Teacher time & support costs (ED1)	7,250	1,000	7,250
Woodland CS (WD2): Woodland Management	1,096	5,000	4,780
17 - MS00/01 Rhododendron Removal by Cutting/Spraying (Woodland)	1,096	5,000	4,780
Woodland CS (WD2): Deer Management (See supporting budget)	10,580	13,760	10,000
22 - MS30/01 Deer Project additional costs (excl.staff cost)	10,580	13,760	10,000
Fencing Public Consultation and Application	164	45,000	-
Project costs from Project Budget v1	164	45,000	-
ADDITIONAL EXPENDITURE (LH1)	25,892	20,130	21,135
Staff Expenses and Training	671	1,000	1,000
CMSi Software & Training	-	230	230
Memberships/Subscriptions	281	100	305
Small tools and equipment (under £100)	12	800	100
Vehicle expenses including repairs	2,574	5,000	3,000
Machinery repairs	1,500	1,000	1,500
VAT	20,854	12,000	15,000
Capital purchases	16,976	27,000	17,882
Machinery capital	16,937	27,000	17,373
Capital items for deer programme			
Other capital items	39		509
TOTAL CS EXPENDITURE	ACTUAL	BUDGET 20/21	FORECAST 20/21
Total staff costs	219,650	238,840	222,023
Total projects and supporting costs	243,757	268,111	212,245
CS capital purchases	16,976	27,000	17,882
GRAND TOTAL	480,383	533,951	452,150
In-house staff recharge to core budget - current year to date	82,558		65,000
<i>Project cost minus recharge</i>	<i>161,199</i>		<i>147,245</i>

ASSET REGISTER 2020-21**SUMMARY OF TOTALS**

Ashdown Forest Centre buildings (Insured replacement value)	1,513,017
Whitehouse Barn (Insured value)	91,001
Contents, stock, equipment, machinery	300,272
Vehicles	284,429
Livestock	54,289
Asset value for annual return	2,243,008

Combined Assets**Cost****Movements in the year****£****The following assets were purchased:**

Husqvarna cordless polesaw 530i PTS SKU ZT Co 530IPTS	390
Isuzu D-Max truck (pony grazing)	8,365
Ifor Williams TA510 Livestock Trailer	1,100
Ifor Williams LT105 Low Loading Trailer	1,800
Prattley Corral animal handling equipment	5,058
Electric fencing equipment	1,500
Brushcutter 535RXT	435
Rytec Peruzzo Flail Mower C2000CHS serial no.31906 Built 2020	16,650
Back-up hard drive	450
Laptop (office)	600
Kenwood Handportable radio, NX3300 x 3	3,500
Approved by Pulsar Digi Sight Ultra N450 LRF	1,380
Hikvision Vulcan 35mm thermal spotter	1,750
Laptop (JA/CEO)	820
	<hr/>
	43,798

There were no assets sold**As at 31 March 2021 the following assets were held:****Value**

Hectares	The Conservators own the following land:	£
5.15	Friends Wood	1
34.80	Chelwood Gate (Streeters Rough)	1
1.82	Chelwood Gate (Charles Smith Wood)	1
0.12	Millbrook, Nutley	1
0.20	Glenmore Road, Crowborough	1
1.27	Twyford	1
5.54	Isle of Thorns	1
27.92	Chelwood Vachery	1
1.42	Brabies Gate	1
0.80	Whitehouse Farm, Duddleswell	1
2.30	Friends Fields, Chuck Hatch	1
0.19	Browns Brook, Fairwarp	1
0.37	Lamberts	1
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81.90		13

At the year end sundry creditors were owed £16,853 by the Conservators of Ashdown Forest.

This was made up primarily of month end invoices for utilities contracts and contracted-out staff costs. There were not any historical debts owing.

Outstanding staff costs to be paid to Inland Revenue after year end amount to £9702 plus £9,627 to the East Sussex Pension Fund.

Accruals have also been made for payment of internal and external audit services, estimated to be in the sum of in the sum of £4,600.

The ice cream licence is shown as a creditor as it is invoiced for a calendar year and is considered to be deferred income due to the annual licence being paid in equal monthly instalments. This is represented by the remainder of the accrued expenditure on the balance sheet.

There are deposits held in the sum of £1,200 for work being undertaken at residential properties on the Forest.

Debtors

At the year end, sundry debts due to the Conservators of Ashdown Forest of £32,730 were outstanding.

This is largely consists of outstanding revenue from the ice cream licence.

There was, additionally, £15,426 outstanding from the Forest Rate and Domestic Track Rents.

Countryside Stewardship annual revenue payment of is paid annually on a calendar year basis.

25% of the 2020 annual revenue payment was accrued at the end of the 2019/20 financial year and this, along with the remaining 75% of the 2020 payment (accrued at the end of 2020/21) remains outstanding. 25% of the 2021 grant (January to March 2021) has also been accrued. The total amount accrued, and owed to the Conservators as at 31st March 2021 is c.£700,000.

Employers Pension Contributions (See page 5)

The Conservators of Ashdown Forest contributed a sum equivalent to 18.2% of the salaries bill to the pension fund to total of £70,370 plus a monetary amount of 3.9%, as set by the East Sussex Pension Fund. The employees' contribution totalled £22,500.

Advertising and Publicity

The Conservators have a statutory obligation to advertise the publication of the accounts and the notice of the Commoners' Annual Meeting. Public Notices are placed in local newspapers, on the Forest Centre's notice boards and on the Conservators' website to meet this requirement. The Commoners Annual Meeting 20/21 has been deferred to June 2021 due to Covid restrictions.