CROWN ESTATE PAVING

COMMISSION

ANNUAL REPORT

&

FINANCIAL STATEMENTS

For the year ended 31 March 2022

CONTENTS

REFERENCE & ADMINISTRATIVE INFORMATION

COMMISSIONERS

NAME	RATEPAYER CATEGORY	COMMITTEES
Peter Anwyl	former business & domestic (retired May 2022)	1, 2, 4 (Ch), 5
The Hon. Apurv Bagri	domestic (retired October 2021)	2
Loretta Balfour - Chair	domestic (retired May 2022)	2 (Ch), 3, 5
Nigel Berman	domestic	2,3
Mark Bennett	domestic	1,5
Leanne Clark	domestic	3, 5 (Ch)
Linda Crow	domestic	1
Charles Copper	*ex officio* - Residential Asset Manager, The Crown Estate	
John Dyer	former business	4 (Ch)
Ajit Lalvani	domestic	
Richard Lister	domestic	4
Justin McLaren	domestic	4
Marc Mourre – Chair	domestic	2 (Ch), 5
Allan Murray-Jones	domestic	2, 3 (Ch), 4, 5
Carol Osborne	domestic	4
Deborah Saunt	business	4
Andrew Scattergood	*ex officio* - Chief Executive, The Royal Parks	
Rt Hon. Michael Tomlinson MP	ex officio – Lord Commissioner HM Treasury	
Catherine Webster	former business	1 (Ch), 2

(Ch) = Chair of Committee. Note where two Chairs are listed this is due to the retirement of the incumbent. The ongoing Commissioner listed assumed the relevant Chair role in succession.

MEMBERSHIPS OF COMMITTEES

1 Audit & Risk Committee
2 Finance & General Purposes Committee
3 Gardens Committee
4 Capital Projects Committee
5 Appointments Committee

COMMISSIONERS EMERITUS

Sir John Ritblat

Dr Alan Diamond OBE

EXECUTIVE TEAM

Nicholas Packard MRICS	Director (Clerk & Treasurer to the Commissioners)
Martyn Floodgate	Head of Traffic & Security
Matthew Higham	Head of Landscape
Flora Lickiss MRICS	Surveyor

COMMISSION'S OFFICE

12 Park Square East
Regent's Park
London NW1 4LH

SOLICITORS

Pinsent Masons LLP	BDB Pitmans LLP
30 Crown Place	50 Broadway
Earl Street	Westminster
London EC2A 4ES	London SW1H 0B

BANKERS

HSBC Bank UK	NatWest Bank
90 Baker Street	10 Marylebone High St
London W1U 6AX	London W1A 1FH

AUDITOR

Moore Kingston Smith LLP
6th Floor
9 Appold Street
London EC2A 2AP

REPORT OF THE COMMISSIONERS

CONSTITUTION

The Crown Estate Paving Commission is a statutory body whose functions and powers are set out in a number of Acts of Parliament:

5 George IV Cap. 100 - 1824

6 George IV Cap. 38 - 1825

9 George IV Cap. 64 - 1828

2 & 3 William IV Cap. 56 - 1832

14 & 15 Victoria Cap. 95 - 1851

The Commission's role is to manage and maintain the streets, pavements and gardens of The Crown Estate around Regent's Park and to maintain their gardens at Carlton House Terrace. The assets the CEPC manage include eleven miles of pavements, twenty- eight private roads, twenty-nine garden enclosures comprising seventeen acres of gardens, and five sets of park gates which are opened and closed daily. It currently provides street cleaning, security patrolling and parking regulation services in its areas of operation.

The Commission is a rating body drawing its income from rates levied on The Crown Estate leaseholders within its areas of responsibility. It operates separately from and is financially independent of The Crown Estate, The Royal Parks and the local authorities.

APPOINTMENT OF COMMISSIONERS

Recommendations for appointments are made to the Lords of HM Treasury (the Whips Office) following a competitive selection process managed by the current body of Commissioners. Appointees are traditionally, but not exclusively, drawn from the Commission rate paying leaseholders of Crown Estate properties at Regent's Park or adjacent to Carlton House Terrace. Appointments are made with the aim of ensuring that the Commission has an appropriate balance of skills, experience and professional expertise in order to conduct its business. Commissioners represent all Commission ratepayers, not specifically those in the terrace or area in which they live or work, and the appointment process also aims to achieve a broad representation. Appointments are made for an initial term of three years, usually renewable for up to two further periods, each of up to four years in duration. Commissioners who have served three consecutive terms may, if they wish, apply for a further four year term following a reasonable gap of time. Commissioners may serve until reaching the age of seventy five. Commissioners receive no remuneration and do not usually claim any expenses arising from their duties.

INDUCTION OF COMMISSIONERS

On appointment, Commissioners are offered a full briefing by the Director and an induction tour with the appropriate senior members of staff of all the areas under the management of the Commission. Specific paving and garden tours of inspection are repeated during the year so that Commissioners can monitor progress and be aware of the issues and work programmes currently under consideration. New Commissioners join one or more of the committees in order to familiarise themselves with the Commission's activities and responsibilities. Biennial Strategy Meetings also afford new and current Commissioners an opportunity to discuss current strategic issues informally and to formulate plans for the future.

BOARD AND COMMITTEES

The Commission operates through six full meetings each year and has a number of committees or working groups handling specific areas of responsibility (Finance & General Purposes, Audit & Risk, Gardens, Capital Projects and Appointments) which usually meet twice each year, some more often. These committees allow for the more detailed scrutiny and preparation of material for subsequent recommendation to the Board.

EXECUTIVE TEAM

The day to day management of the Commission's activities is carried out by a small team of staff working with the Director, who is also the Clerk and Treasurer to the Commissioners. The Surveyor is responsible for the Commission's public realm assets and control of licencing third-party works on the estate. The Head of Traffic & Security manages the Commission's Traffic Control team which monitors and enforces parking restrictions on the estate and aims to liaise with the range of security arrangements existing across the wider Regent's Park and Carlton House Terrace estates. The Head of Landscape leads the team of gardeners who maintain the numerous garden enclosures around the estate.

STRATEGY

The Commission's long-term strategy is to fulfill its statutory duties in relation to the management and maintenance of the terrace roadways and ornamental gardens in an effective manner. This contributes to preserving the internationally significant heritage environment of the estate in Regent's Park and at Carlton House Terrace.

RISK ASSESSMENT

Risk is assessed initially by meetings of the Audit & Risk Committee which then makes recommendations to Commissioner meetings for their consideration. The Risk Register incorporates the Fraud Risk Register and is subject to an annual review by the Audit & Risk Committee.

The Commission has adopted Standing Financial Instructions concerning the operation of routine financial matters and internal controls within the organisation. These instructions include authorisation limits as well as codifying operational practices to produce a comprehensive set of documented internal controls.

The Commission has undertaken a dynamic risk assessment relating to the ongoing risks presented by the COVID-19 pandemic. The assessment is carried out and reviewed by senior staff and subsequently reviewed by relevant Audit & Risk Committee and Commission meetings.

Any requirement there may be for some level of internal audit is kept under review via the Audit & Risk Committee. To date, no requirement has been identified, due to the small size of the organisation.

COVID-19 RESPONSE

During the year, the Commission followed the government's advice in respect of working from home where this was possible, although this was not an option for the operational teams who continued to operate on site. The Commissioners thank all staff for their contribution to ensuring the continuation of the Commission's services with relatively limited disruption.

One member of operational staff was furloughed for a part of the year. The Commission made use of the government Coronavirus Job Retention Scheme, receiving £3,599 in such funds.

RESPONSIBILITIES FOR THE PREPARATION OF FINANCIAL STATEMENTS

The Commissioners are responsible under the Paving Acts 1824 to 1851 for making out annual accounts showing the money received and disbursed in the preceding year, which may be inspected by ratepayers. The Director (Clerk & Treasurer to the Commissioners), acting as Treasurer, and in conjunction with all other officers of the Commission, is required by the provisions of the Paving Acts 1824 to 1851 to prepare proper written accounting records of any matter under their charge.

The Commissioners have determined that the Director (Clerk & Treasurer to the Commissioners) should prepare financial statements for each financial year for the Commissioners. These statements shall give a true and fair view of the state of the affairs of the Commission and of the net income or expenditure of the Commission for that period. The Commissioners and the Director (Clerk & Treasurer to the Commissioners) are responsible for safeguarding the assets of the Commission and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing these financial statements, the Commissioners and the Director (Clerk & Treasurer to the Commissioners) are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Commission will continue in operation.

The Commissioners are responsible for approving the financial statements and for being satisfied that they show a true and fair view, in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The Commission's financial year runs until 31 March each year. Following formal approval of the audited accounts by Commissioners, they are made available for inspection by ratepayers at the Commission's offices and via its website.

The Commission has adopted for the current year Financial Reporting Standard 102, applicable to general purpose financial statements of entities who fall into the category of not being constituted as companies or who operate on a not for profit basis.

INVESTMENT POLICY

The Commission holds cash on deposit and does not hold any other forms of investments. This includes cash held with bank money market funds, which typically have a maturity of 3 months. No current funds have a maturity greater than 3 months.

RESERVES POLICY

The Commissioners aim to hold reserves at a level approximately equal to six months of the annual operating expenditure and held against unforeseen financial risks. The level of reserves is monitored and kept under annual review by Commissioners.

CAPITALISATION POLICY

Fixed assets purchased for the use of the Commission with an expected useful life of more than 12 months acquired for over £5,000 are capitalised in a straight line over their expected life-span. No works to the physical assets managed by the Commission are capitalised.

BORROWING

The Commission has an annual borrowing limit of £20,000 set in the last review of its statutes in 1851. This limitation has resulted in the Commissioners adopting a policy of setting aside additions to its reserves each year earmarked for major refurbishment programmes that would otherwise necessitate funding through borrowings.

VALUATION OF PROPERTY

The Commission does not own any of the assets for which it collects rates. Accordingly they are not valued in the accounts. The Commission holds some of its operational property on leases from The Crown Estate. Details of financial commitments under these leases are included at note 11.

The Commission is a statutory rating body which determines the rates it collects for the maintenance of communal areas based on annual rental values for all properties within its areas of jurisdiction. The annual revaluation of all such properties is based on the advice of an independent surveyor.

FINANCIAL REVIEW

Balance sheet & reserves

The value of the general reserve shows an increase of £10k within the year (2020-21: increase of £113k) leaving a buffer of £861k against unforeseen risks and events. Collectively earmarked reserves have increased by £238k (2020-21: increase of £83k).

Income

Total paving and garden rates demanded increased by £65k (2020-21: increased by £42k). Colouring (painting) rates of £82k were demanded (2020-21: nil) as part of The Crown Estate's periodic requirement on the Commission to paint certain communal parts of the estate. The non-rate income from services, which includes paving permits, licences, subscription, event and one-off income was £15k higher than the previous year (2020-21: £957k lower as 2019-20 included a large one-off income). Overall, CEPC income was higher in the year by £162k when compared to the previous year (2020-21: lower by £915k). Grant income of £3.6k from the government Coronavirus Job Retention Scheme was received (2020-21: £26k). No fundraised income was received (2020-21: nil).

Expenditure

Expenditure in the year on routine paving operations (which includes roads and paving, traffic control and patrolling, street lighting and cleansing) increased by £105k to £1,006k (2020-21: £901k). Routine maintenance costs of gardens increased to £434k (2020-21: £378k). Both of these areas again made additional use of third party contractors where staff were unavailable or to enable work which could be progressed to go ahead during the COVID-19 pandemic. Expenditure on street lighting increased on the previous year to £33k (2020-21: £18k). Expenditure on the major road refurbishments programme reduced to £199k (2020-21: £322k). As a result, total expenditure was £2,426k (2020-21: £2,316k).

OVERVIEW OF THE YEAR

Administration

As explained in more detail below in the departmental summaries, 2021-22 was a busy year of progress in terms of regular maintenance and planned projects across the estate. The positive impact by each of the newly appointed Head of Landscape and Surveyor was a major factor in these achievements.

Quinquennial painting took place across the estate during the year. Significant planning went in to managing the additional licencing and parking requirements of contractors during this period. Considering no one with management responsibility had previous experience of a quinquennial painting year, it passed with relatively few difficulties. The Commission's own painting works were specified and competitively tendered by the outgoing consultant Surveyor. The works were carried out to budget and the vast majority of costs recharged as rates to relevant ratepayers within the financial year. Good communication internally and externally with contractors and The Crown Estate's managing agents, Jones Lang Lasalle, was a key factor. Nevertheless, some lessons were learned which can be applied in the next round of painting.

As ever, the year and period just after, featured ongoing change within the Commission. During the year, Commissioner The Honourable Apurv Bagri retired at the end of his final term. He was the last link to the original practice of appointing Commissioners for life, as appointments are now made for specific terms in line with modern good governance practice. Despite a busy schedule, he took the time to respond on important matters and made a significant contribution supporting the changes the organisation has undergone in recent years. In May 2022, just after the end of the financial year, Commissioners Peter Anwyl and Loretta Balfour retired. Each had been at the centre of the Commission's activity for over a decade and leave a significant positive impact on the Commission's estate.

Peter Anwyl was Chair of both the Capital Projects Committee and Audit & Risk Committee for significant periods. He was instrumental in establishing the Commission's practice of allocating a proportion of each year's Paving Rate for major refurbishment projects on the Commission's road and footways. Peter also bought rigor to scrutiny of the Commission's financial and operational processes.

Loretta Balfour served as Chair of the Commission for 11 years. During that time the organisation changed significantly and at times she was forced to assume a near-executive role taking up a significant amount of her time. Loretta brought fine attention to detail and numeracy skills with the ability to manage the Board ensuring that contrasting views were both heard and respected, always with an eye on ensuring the organisation moved forward through each of the issues it faced. Both Commissioners and staff benefited from the high standards she demonstrated and set for the organisation.

The thanks of fellow Commissioners and staff are given for the significant time and effort spent by the retiring Commissioners and to outgoing Gardens Committee member Stephen Crisp for his sound and practical advice on garden matters.

To fill the identified vacancies and the upcoming retirement of Richard Lister due in 2022-23, five new Commissioners were recruited and appointed within the year. Domestic residents Nigel Berman, Mark Bennett and Marc Mourre, who assumed the

Chair of the Commission in May 2022, along with a former managing agent for the estate, John Dyer and Deborah Saunt, a member at one of the business ratepayers at Carlton House Terrace, were each appointed following a targeted recruitment process managed via the Appointments Committee.

Alongside these changes, the Board met in September 2021 for its biennial strategy meeting to identify strategic priorities for the next two years. The Commissioners identified the following strategic priorities for the period:

- Resolve the succession of the Chair before May 2022
- Plan for the increased cost of recruiting and retaining skilled staff
- Work on road safety on the Outer Circle, in conjunction with The Royal Parks (who manage the roadway)
- Quantify and publicise Environmental, Social and Governance measures taken
- Review the options for electric vehicle charging on the Commission's estate
- Give strategic thought to further measures to mitigate the impact of climate change and pollution on the Commission's estate

Further progress was made during the year on refining the Committee structure to ensure that relevant recommendations can be made to the Board and decisions implemented in good time. The unexpected serious illness and subsequent recovery period of the Director, coming at the start of the financial year, was both well timed and a test of resilience. All his work on the year's rates had been completed and the administration team were able to send out rate demands and related material on time. This prompted work on further sharing of knowledge by staff so that in the future absence of a key member of staff, the Commission is able to continue functioning with minimal disruption.

A well attended Residents' Forum, to which all residents were invited, was held in early October 2021, where matters for discussion included broadband on the estate, traffic on The Outer Circle, an overview of the Commission's rates and electric vehicle charging. Discussion with The Royal Parks on a Traffic Management Plan for Regent's Park continued slowly during the year, with some data collected in November 2021 yet to be received by June 2022. Some progress was made on the installation of high speed broadband with a specialist residential supplier, Swish, working in conjunction with Vorboss, towards connecting a number of terraces with high anticipated demand for the service. Investment continued in information technology with a contract agreed to build a replacement rates generation database, a project which it is hoped will be complete in time for the October 2022 rate demands. The budget for 2022-23 includes provision for a high-level report on potential electric vehicle charging points on the estate.

The Commission places on record its thanks to the efforts of staff and contractors in maintaining and managing its estate during the year.

Gardens

The gardens team worked hard in 2021-22 to maintain the gardens on the estate while continuing to catch up with work which was missed in 2020-21 during the COVID-19 pandemic. The relationship with the Gardens Committee continued to work well including three annual tours of the gardens. The Committee gained two new non-Commissioner members, resident Alan Sherling and Richard Flenley, a notable landscape architect who, after a period of handover, will succeed Stephen Crisp in bringing relevant professional scrutiny to the Commission's garden operations.

Following the arrival of the new Head of Landscape, Matt Higham, in May 2021 there has been a significant focus on Health and Safety. There is now a full suite of revised Risk Assessments, Safe Systems of Work and toolbox talks, which focus on individual tasks carried out by all employees. In August 2021 we held our first annual Health and Safety briefing along with a visit from an Occupational Health professional. The results of the latter identified a case of Hand Arm Vibration Syndrome in the gardens team, an issue which was raised as a RIDDOR. The Head of Landscape dealt with the Health and Safety Officer at London Borough of Camden and all enquires were satisfied as relevant control measures and management procedures were in place.

COVID-19 has continued to have an effect of the gardens team, with some cases identified and staff having to isolate. The team remained positive and demonstrated excellent team work to ensure the gardens continue to be maintained to the standards expected.

A new ride on mower was leased which has improved the efficiency of leaf clearance and grass cutting. A set of battery hedge cutters were also purchased as a starting point for replacing any old equipment with battery operated. Such machinery reduces vibration and audio exposure levels in addition to reducing emissions at the point of use.

Outside gardening resource was utilised during the summer of 2021 to assist with the maintenance of lawns and pruning the railing line at Park Square in preparation for painting of railings.

A good working relationship has established with Tim Moya Associates, the Arboricultural Consultants whom the Commission contracted with on 1 April 2021 to manage trees on the estate. The tree stock appears in excellent condition which was evident during the storms in March 2022 during which no major limbs or tree losses occurred. A second tree contractor has also been engaged for some work to spread reliance risk and as a contingency for emergency works which the main tree contractor is not able to undertake. A total of five new young trees were planted in Park Square and Crescent in January 2022 as replacements for trees previously removed. Seven Leylandii trees were removed along the inner fence line of the operational yard. Combined with the yard resurfacing and drainage works, this has provided a safer and more efficient operational area.

The Head of Landscape introduced new contractors to the Commission, to enable the in-house team to focus on meeting the maintenance standards for the gardens whilst also ensuring landscape projects are carried out in an economic and efficient manner. Talbot Landscapes returfed redundant rose beds in Chester Terrace along with undertaking a full lawn relandscaping project in Waterloo West Garden at Carlton House Terrace.

Additional irrigation connections were installed in Park Square and Park Crescent which have provided the gardeners with better access to water. Previously long hoses were required to water certain areas of the gardens, which not only reduced the water pressure but also posed a potential Health and Safety risk. New metal edging was installed in Park Crescent to ensure crisp lines are maintained along with providing a good retaining edge so less loose gravel gets onto the lawns.

Over 1,000 bulbs were planted across the estate in 2021-22. There were also various planting improvements in some terrace gardens, such as Hanover Terrace and York Terrace West. Planting which is removed from a renovated area is reused around the estate where possible in other gardens. All planting schemes are designed in accordance with the Commission's published planting principles.

The Commission moved forward with producing Garden Visions for specific gardens. The Visions for Cumberland Terrace and York Terrace East and West were completed and sent to residents. Removal of healthy trees is not proposed, although where trees are removed for any reason, consideration of Nash's original intention for the terraces facing the Park to be seen as a series of palaces should be a key consideration in what is re-planted. Of course, all new planting also has to take in to account the current and, where possible, predicted future environmental factors. The Head of Landscape began work on the Vision for Park Square and Park Crescent which will continue into 2022-23.

Paving and Street Services

Whilst COVID-19 again played a role throughout the year, the recruitment of the new in-house Surveyor, Flora Lickiss MRICS, brought fresh impetus to the Commission's operation in the Paving and Streets team. In addition, a further Craftsman was recruited to bring the in-house team up to the budgeted headcount and improve the efficiency of the maintenance team. During the year, as a result of Brexit and COVID-19 related issues, the Commission experienced difficulty with labour and contractor availability. As the year ended, inflation in construction costs became a significant factor.

It should be noted that during the year the Commission dealt with a number of major insurance claims. One being Cumberland Terrace Mews Wall which was knocked down by a vehicle and reinstated at rebuild cost of £30k. Whilst these costs were recovered, due to the scale of these claims and the high heritage value of the Commission's assets, they are time consuming projects for the Commission's Surveyor.

The Commission's Street Sweeper returned from furlough in May 2021 and worked in conjunction with contractor OCS throughout the rest of the financial year. Due to

COVID-19 and the lack of labour following Brexit, the Commission found it difficult to recruit extra labour when required. This represented a significant change from previous years and a challenge to the organisation. Both weed spraying along with mechanical gully emptying on the estate were contracted out, which aided the Streets team to maintain the cleanliness of the estate.

Due to the decrease in lighting faults on the estate over the 2021-22 financial year, it was agreed that in 2022-23 the appointed electrical contractor would only visit the estate once every two weeks instead of once every week.

New digital asset management software was installed which has logged all paving assets and their condition. This software has allowed the Surveyor to design a scheduled programme to address refurbishing these assets from most in need of repair to least in need of repair. This schedule will be reviewed regularly and updated when necessary with work programmed accordingly.

As the financial year ended, key concerns for the following year were the increase in costs and lead times for materials as well as the continued shortage of qualified labour. The Commission aims to mitigate these concerns by forward planning, regular communication and increased training.

Traffic and Security

This year proved to be far more ‘normal’ that the previous, with all lockdown and isolation restrictions caused by the pandemic being lifted.

The Traffic and Security Controllers had a far busier year with more contractors operating on site as well as Quinquennial painting taking place estate wide. The Senior Traffic and Security Controller was tasked with managing all Quinquennial painting related matters on-site including dealing with contractors on site, enforcing licences and contravention of the Commission’s regulations. This proved a success with relatively few issues. A logical filing system was created with suitable points of reference for future painting programmes.

There were a limited number of events held this year within the gardens, although there were restrictions in place in keeping with Government advice and guidelines.

One of the staff was subjected to a serious assault, being attacked with a knife and both of the Commission’s vans suffered significant damage by the same suspect. Fortunately, the colleague’s injuries were superficial and they returned to work two weeks later. Unfortunately, despite liaison with the Police, the perpetrator remains at large.

The Traffic and Security team were also reduced to eight when one of the team was successful in their application to be the Commission’s Administrative and Property Licensing Assistant.

Significant Capital Projects

A number of projects were progressed and others completed. Both the Park Square Yard surfacing/drainage works at £41k and the Outer Circle footway (adjacent to the Running Track) resurfacing works at £81k were completed to a high standard and under budget. Work started in the year on the major roadway resurfacing and drainage project at Cambridge Gate (contract cost £173k which is not included in the year's accounts) which also includes reconstruction of the adjacent Outer Circle footway with York stone slabs and relevant ducting for streetlighting. Following the start of the works, due to extended material delivery issues, the work was paused and subsequently re-commenced in June 2022.

The Chester Terrace Working Group (which included a resident of Chester Terrace with relevant experience in property development and construction) met regularly during the year to consider a number of options for the approach to the issue of the moving wall/foundations and balustrade at Chester Terrace. The Working Group reviewed various approaches with the Commission's appointed structural engineers alongside cost advice from a quantity surveyor. They also considered review reports on the issues by two further independent structural engineers. At the beginning of 2022, ratepayers in Chester Terrace were sent details of all the relevant reports and information on the work carried out by the Working Group and asked for any observations, prior to the Commission making a decision on the approach to take. The Working Group then presented their recommendation to the Board at their March 2022 meeting. The Commissioners accepted their recommendation and resolved to adopt an approach which involves replacing the wall/foundations and balustrade. At the time of drafting and subject to several assumptions and caveats, the project cost is estimated at c.£2.1m. Costs for the wall/foundations element of the project come from the Paving Fund with the costs for the balustrade element from the Chester Terrace Garden fund. Further surveys to facilitate such a design in the most efficient and economic manner were undertaken in late June and early July 2022.

There were positive developments in the restoration of the Nursemaids' Tunnel connecting Park Square and Crescent gardens. A planning/listed building consent application was submitted in December 2021 and subsequently approved, subject to conditions, in January 2022 by City of Westminster. Work will continue to push this project forward in 2022-23.

A section of railings and landscaping at York Terrace West of approximately 15 linear meters was restored at a cost of £23k. The hard landscaping works, including new stone plinths with new foundations, off site restoration of the original metal railings along with a low retaining wall were carried out to a high standard by the contractor, Rob Webber, and received positive feedback from those reviewing the work. A further section of railing restoration there will be carried out in 2022-23.

Historically there has been a drainage issue at the Cumberland Terrace garden, causing the north end of the garden to become waterlogged and flooded. The Head of Landscape liaised with a drainage engineer and Thames Water. There are two Thames Water drains which run under the garden. Thames Water attended on several occasions and have now cleaned both drains removing over 20 tonnes of silt and rubbish. This has made some improvement to the drainage of the garden although further work on the issue will be required in 2022-23.

A large part of the Commission's Quinquennial painting works of communal areas were carried out by Alfred Bagnall & Sons Ltd and were completed in line with the rules set by The Crown Estate. Additional relevant railing re-painting was also carried out in some gardens as part of the same contract to benefit from efficiencies of scale. The Commission's Quinquennial painting works at Cumberland Terrace were carried out by Beckford Contractors Ltd, who were also instructed by managing agents on behalf of The Crown Estate to complete other Quinquennial works to that terrace. Where appropriate, these communal painting contractor and surveying costs were recharged to relevant ratepayers as Colouring/Painting rates. A full breakdown of the costs and apportionment per property was made available to ratepayers via the Commission's website.

As part of the Quinquennial painting work, movement was identified in a garden retaining wall at Cumberland Place. A scheme was designed by the Commission's structural engineers which was subsequently tendered at between £98k and £239k by contractors. Upon review, an alternative solution involving ground anchors is being investigated which may potentially cost in the region of £55k. Further site investigations to establish if this method is viable and to finalise the estimated cost of the work are due to be undertaken in July 2022.

Approved and authorised for issue by the Commissioners on

………21 July 2022………………….and signed on their behalf by:

………Marc Mourre……………………………………………………..

………Linda Crow…………………………………………………………

………Allan Murray-Jones……………………………………………

INDEPENDENT AUDITOR'S REPORT TO THE CROWN ESTATE PAVING COMMISSIONERS

Opinion

We have audited the financial statements of the Crown Estate Paving Commission for the year ended 31 March 2022 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the financial statements, 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 FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice), as applied to Local Councils using the guidance issued by the Association of Local Councils.

In our opinion the financial statements:

- give a true and fair view of the state of the Commission'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.

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 financial statements section of our report. We are independent of the Commission 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 Commissioners' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Commission'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 Commissioners 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 Commissioners are responsible for the other information. 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.

Responsibilities of Commissioners

As explained more fully in the Commissioners' responsibilities statement set out on page 7, the Commissioners 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 Commissioners 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 Commissioners are responsible for assessing the Commission'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 Commissioners either intend to liquidate the Commission or to cease operations, or have no realistic alternative but to do so.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Commission.

Our approach was as follows:

- we obtained an understanding of the legal and regulatory requirements applicable to the organisation thorough the use of permanent audit file information, updated this year for any changes that have been identified by management or by our own investigations – we considered that the most significant are the UK financial reporting standards as issued by the Financial Reporting Council and as applied to Local Councils using the guidance issued by the National Association for Local Councils;

- we obtained an understanding of how the Commission complies with these requirements by discussions with management and those charged with governance, and review of relevant accounting and management records;
- we assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, based on our work as outlined above;

- we enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations, using associated documentary evidence to better understand items of interest;

- based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. As well as specific audit testing, this included approaching accounting records with an inquisitive and sceptical mindset such that we examined items that were felt to be of interest or of higher risk in this area, and obtaining additional corroborative evidence as required.

Auditor’s responsibilities for the audit of the financial statements

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Commission’s internal control;

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioners;

- conclude on the appropriateness of the Commissioners' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern;

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of Our Report

This report is made solely to the Commissioners, as a body, in accordance with their instructions. Our audit work has been undertaken so that we might state to the Commissioners 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 any party other than the Crown Estate Paving Commission and Commissioners as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP, Registered Auditor

6th Floor
9 Appold Street
London
EC2A 2AP

Date: 21 July 2022

BALANCE SHEET

31 March 2022

	Note	**2022**	2021
		£'000	£'000
Fixed Assets			
Tangible fixed assets	1	**46**	80
Current assets			
Stocks		**23**	23
Debtors	2	**289**	190
Cash at bank and in hand		**4,091**	3,789
		4,403	3,760
Creditors			
Amounts falling due within 1 year	3	**(333)**	(214)
Net current assets		**4,070**	3,788
Net assets	1	**4,116**	3,868
Reserves			
General Reserve	13	**861**	851
Earmarked Reserves	13	**3,255**	3,017
Total reserves		**4,116**	3,868

Approved and authorised for issue by the Commissioners on

………21 July 2022…………………and signed on their behalf by:

………Marc Mourre……………………………………………………….

………Linda Crow……………………………………………………………

………Allan Murray-Jones………………………………………………

INCOME AND EXPENDITURE ACCOUNT

31 March 2022

	Note	2022		2021	
		£'000	**£'000**	£'000	£'000
Income					
Rates		**2,278**		2,214	
Colouring (Painting) rates	15a	**82**		-	
Contribution from the Crown Estate		**-**		-	
Interest	7	**1**		13	
Grants received		**4**		26	
Insurance claims		**-**		28	
Charges made for services		**304**		231	
Sale of assets		**5**		-	
			2,674		2,512
Expenditure					
Direct service costs					
Paving, cleansing and patrolling	16a	**(1,121)**		(1,223)	
Gardens	16b	**(824)**		(707)	
Quinquennial painting	16d	**(83)**			
Management costs					
Administration	16c	**(398)**		(386)	
			(2,426)		(2,316)
Net operating surplus for the year			**248**		196
Net movement in earmarked reserves	13		**(238)**		(83)
Surplus for the Year to General Fund			**10**		113

The notes on pages 27 to 36 form part of these financial statements.

STATEMENT OF MOVEMENT ON RESERVES

	Note	Balance 1 April 2021 £'000	Net Movement in Year £'000	Balance 31 March 2022
Reserves available for Commission use to fund future expenditure				
General Fund	13	851	10	861
Earmarked Reserves	13a	3,017	238	3,255
Reserves c/f to Balance sheet		3,868	248	4,116

Purpose of reserves

General Fund

Resources available to meet future running costs

Earmarked Reserves

Amounts set aside from revenue to meet specific future expenditure

STATEMENT OF ACCOUNTING POLICIES

BASIS OF PREPARATION OF ACCOUNTS

These accounts are prepared in accordance with the Commission's governing statutes. These statutes give Commissioners wide discretion to adopt accounting standards they consider are appropriate in order to satisfy themselves and interested parties that the accounts present fairly the financial position of the Commission and the activities it carries out.

The Commissioners have concluded that the most appropriate framework within which to present their accounts is The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued by the Financial Reporting Council, as applied to Local Councils using the guidance issued by the National Association for Local Councils.

The financial statements are prepared in sterling, which is the functional currency of the Commission. Amounts presented are rounded to the nearest thousand pounds.

GOING CONCERN

The Commissioners have assessed whether the use of going concern is appropriate to the CEPC as a statutory body and have considered whether there might be any possible events or conditions that would cast significant doubt on the ability of the Commission to continue as a going concern. The Commissioners have made this assessment for a period of at least one year from the date of approval of these financial statements. In particular, the Commissioners have considered the Commission’s forecasts and projections and have taken account of the foreseeable pressures on income, together with its statutory ability to raise additional income through its rate demands in most circumstances, if required. After making enquiries, the Commissioners have concluded that there is a reasonable expectation that the Commission has adequate resources to continue in operational existence for the foreseeable future. The Commission therefore continues to adopt the going concern basis in preparing its financial statements.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In preparing these accounts, management has made judgements, estimates and assumptions that affect the application of the Commission’s accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the accounts. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant accounting judgements and estimates include:

- Valuation of property for rating purposes
- Allocation of expenditure, including shared expenditure, to garden and paving funds

FINANCIAL INSTRUMENTS

Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

FIXED ASSETS

Roads, pavements and gardens, together with their associated street furniture and railings which fall under the jurisdiction of the Commission, are considered to be inalienable assets and are given a nil value in these accounts as information on their original cost is not available. Expenditure on items which become an integral part of these fixed assets is written off in the year in which it is incurred.

Tangible fixed assets are recognised in these financial statements at historic cost less depreciation and comprise vehicles, plant and equipment. Fixed assets purchased for the use of the Commission with an expected useful life of more than 12 months acquired for over £5,000 are capitalised in a straight line over their expected life-span. No works to the physical assets managed by the Commission are capitalised.

DEPRECIATION

Depreciation is provided on fixed assets having a finite life, determined at the time of acquisition and reviewed annually. Assets are depreciated at a rate calculated to write-off the cost or valuation from the month following purchase or acquisition using the straight line method over the asset's estimated life. The estimated useful life of assets varies.

STOCKS

The closing values of stocks of paving materials in hand and expensed during the year are based on their acquisition cost.

RECOGNITION OF INCOME & EXPENDITURE

Income and Expenditure is recognised on an accruals basis. Expenditure which is rechargeable to ratepayers for the quinquennial painting programme is recognised in the period in which it is incurred and an appropriate accrual made for the associated income which is recovered from the painting rate levied in the following year.

OPERATING LEASES

Rentals payable under operating leases, including any lease incentives received, are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

PENSIONS

The Crown Estate Paving Commission contributes a percentage of each member of staff's salary (up to 6.5% in 2022) to individual accounts in a group personal pension scheme.

EARMARKED FUNDS

Earmarked funds represent funds derived from rating assessments which are restricted to expenditure relating to those assessments (garden and paving works funds), together with the licence fees and similar income relating to certain gardens.

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

NOTES TO THE FINANCIAL STATEMENTS

1 Tangible Fixed Assets

	2022 £'000	2021 £,000
Cost		
At 1 April 2021	**171**	175
Additions	**-**	9
Disposals	**(12)**	(13)
At 31 March 2022	**159**	171
Accumulated Depreciation		
At 1 April 2021	**91**	73
Depreciation on disposals	**(8)**	(13)
Charge for the year	**30**	31
At 31 March 2022	**113**	91
Net book value		
At 31 March 2022	**46**	80

2 Debtors

	2022 £'000	2021 £,000
Arrears of rates (see note 4)	**161**	76
Licence fees	**5**	2
Other debtors	**4**	28
VAT recoverable	**67**	35
Prepayments	**52**	49
	289	190

3 Creditors

	2022 £'000	2021 £'000
Rates creditors		
Deferred income (licences & subscriptions)	**-**	13
Deferred income (rates)	**-**	-
	-	13
Sundry creditors		
Trade Creditors	**114**	127
Licence Deposits	**91**	13
Accruals	**93**	35
Tax & Social Security	**26**	25
Pension Liability	**9**	-
Credit card	**-**	1
	333	214

NOTES TO THE FINANCIAL STATEMENTS

4 Arrears of rates

	2022 Paving Rates £'000	2022 Garden Rates £'000	2022 Colouring Rates £'000	**2022 All Rates £'000**	2021 Paving Rates £'000	2021 Garden Rates £'000	2021 All Rates £'000
PRIOR YEARS							
Rate Arrears at 1 April	49	27	-	**76**	31	7	38
Less: Cash received	(23)	(17)	-	**(40)**	(6)	(-)	(6)
Bad debts	(2)	-	-	**(2)**	(9)	-	(9)
Prior year arrears at 31 March	24	10	-	**34**	16	7	23
CURRENT YEAR							
Rates levied on assessment at 1 April	1,563	715	82	**2,360**	1,552	662	2,214
Less: Cash received	(1,532)	(694)	(7)	**(2,233)**	(1,519)	(642)	(2,161)
Current year arrears at 31 March	31	21	75	**127**	33	20	53
TOTAL ARREARS AT 31 MARCH	55	31	75	**161**	49	27	76

5 Capital commitments

There were no commitments for capital purchases outstanding at 31 March 2022.

6 Interest and investment income

	2022 £'000	2021 £'000
Interest income – General Funds	**1**	13
	1	13

7 Audit fees

Fees payable for the audit of the financial statements to the Commission's auditors, Moore Kingston Smith LLP, in the year are £11,574 (2021: £8,496).

8 Related party transactions

The Commission entered into no transactions with related parties during the year (2021:£nil).

9 Commissioners' Expenses

During the year Commissioners were reimbursed £nil for expenses (2021: £nil).

NOTES TO THE FINANCIAL STATEMENTS

10 Financing of capital expenditure

The following capital expenditure during the year:

	2022	2021
	£’000	£’000
Fixed Assets purchased	**-**	9
Financing		
Rates, revenue income	**-**	9

11 Future lease commitments

The minimum annual lease payments to which the Commission is committed under non-cancellable operating leases are as follows:

	2022	2021
Amounts payable:	**£'000**	£'000
in less than 1 year	66	57
in 2-5 years	256	234
in more than 5 years	1,045	1,111

12 Contingent liabilities

The Commission is not aware of any such liabilities at 31 March 202

NOTES TO THE FINANCIAL STATEMENTS

13 Funds Statement

	Balance at 1 April 2021 £'000	Income	Expenditure	Transfers	Net movement in funds	**Balance at 31 March 2022**
GENERAL FUND	851	1,419	(1,403)	(6)	10	**861**
EARMARKED FUNDS						
Other Garden Funds - 13a	716	249	(139)	(9)	101	**817**
Park Square Garden Fund	534	114	(123)	(4)	(13)	**521**
Park Crescent Garden Fund	292	105	(56)	-	49	**341**
Carlton House Gardens Fund	152	24	(73)	-	(49)	**103**
Major Projects Fund	1,296	384	(199)	-	185	**1,481**
Garden Maintenance Fund	27	379	(433)	19	(35)	**(8)**
ALL EARMARKED FUNDS	3,017	1,255	(1,023)	6	238	**3,255**
	3,868	2,674	(2,426)	-	248	**4,116**

Other Garden Funds	Funding held for the refurbishment of specific terrace gardens, other than those listed below.
Park Square Garden Fund	Funding held for Park Square Garden refurbishments.
Park Crescent Garden Fund	Funding held for Park Crescent Garden refurbishments.
Carlton House Gardens Fund	Funding held for Carlton House Gardens refurbishments.
Major Projects Fund	Funding from paving rate and other sources for programmes where individual project expenditure has been identified, although not yet been specifically approved.
Garden Maintenance Fund	Funding from the surplus on the annual garden maintenance costs against the relevant garden rates demanded.

NOTES TO THE FINANCIAL STATEMENTS

13a Other Garden Funds

Fund	Balance at 1 April 2021	Income	Expenditure	Transfers	Net movement in funds	**Balance at 31 March 2022**
Albany Terrace	3	4	(1)	(1)	2	5
Cambridge Gate	25	15	(18)	-	(3)	22
Cambridge Terrace & Mews	6	-	(5)	-	(5)	1
Chester Close North	(-)	3	(2)	-	1	1
Chester Close South	2	1	(1)	-	(-)	2
Chester Place	25	-	(1)	-	(1)	24
Chester Terrace	343	104	(11)	-	93	436
Clarence Terrace	(4)	8	(2)	-	6	2
Cornwall Terrace & Mews	1	2	(1)	-	1	2
Cumberland Place	9	-	(12)	-	(12)	(3)
Cumberland Terrace & Mews	140	-	(16)	-	(16)	124
Gloucester Gate Terrace	16	1	(6)	-	(5)	11
Hanover Terrace & Mews	12	4	(10)	-	(6)	6
Kent Terrace	10	1	(5)	-	(4)	6
Sussex Place	3	11	(11)	-	-	3
St. Andrews Place	-	4	(-)	(4)	-	-
St. Katharine's Precinct	2	6	(1)	-	5	7
Ulster Place	10	2	(3)	(4)	(5)	5
York Gate	-	-	(-)	-	-	-
York Terrace East	19	-	(2)	-	(2)	17
York Terrace West	94	83	(31)	-	52	146
	716	249	(139)	(9)	101	817

Significant funds are held to cover anticipated costs of ongoing and/or identified future works at Chester Terrace (balustrade and garden works), Cumberland Terrace (drainage and garden works) and York Terrace West (railing and garden works).

NOTES TO THE FINANCIAL STATEMENTS

14 Staff costs

	2022	2021
	£’000	£’000
Salaries	**973**	927
Employers NI	**92**	89
Employers pension	**67**	60
Temporary and agency staff	**21**	12
Other staff related costs	**24**	19
Total staff costs	**1,177**	1,107

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

	2022	2021
	Number	Number
Full time	**27.5**	26.2
Part time	**-**	1.0
Temporary/Agency	**2.0**	1.0

Key management personnel include the Commissioners and the Director. No remuneration is paid to the Commissioners. The total employee benefits of the Commission’s key management personnel were £100,914 (2021: £101,531).

NOTES TO THE FINANCIAL STATEMENTS

15a COLOURING I&E ACCOUNT

Every fifth year Crown Estate's lessees are required to paint their properties. In these years the Commission contracts to paint relevant common areas of the Regent's Park estate for which it is responsible and for which relevant ratepayers are liable to pay rates to cover the costs incurred. 2021 was a painting year, so the relevant costs incurred in the year have been expensed and income recovered as rates within this year's accounts. One invoice received in late March 2022, which it was not possible to recover within this year's accounts, will be recovered in the following year by rates.

	2022	2021
	£	£
COLOURING RATES LEVIED ON ASSESSMENT		
Cumberland Terrace	**41,528**	-
Cumberland Place	**1,209**	-
Chester Terrace	**35,003**	-
Chester Place	**266**	-
Chester Gate	**2,152**	-
Kent Terrace	**1,783**	-
Rates levied on assessment	**81,941**	-
EXPENDITURE		
Painting contracts and services	**(83,309)**	-
Total expenditure	**(83,309)**	-
NET EXPENDITURE	**(1,368)**	-

NOTES TO THE FINANCIAL STATEMENTS

15b ANALYSIS OF GARDEN AND PAVING RATES LEVIED ON ASSESSMENT - 1 April 2021

	2021			2020		
	£'000			£'000		
	GARDEN RATE	PAVING RATE	**TOTAL**	GARDEN RATE	PAVING RATE	TOTAL
Abbey Lodge	-	64	**64**	-	64	64
Albany Street	2	61	**63**	2	57	59
Albany Terrace	8	26	**34**	8	26	34
British Telecom	-	2	**2**	-	2	2
Sussex Place	42	35	**77**	57	35	92
Carlton House Gardens	73	-	**73**	68	-	68
Cambridge Gate	17	73	**90**	27	73	100
Cambridge Terrace & Mews	8	50	**58**	8	45	53
Chester Close North	6	15	**21**	4	17	21
Chester Close South	5	10	**15**	5	11	16
Chester Court	-	16	**16**	-	17	17
Chester Place	1	25	**26**	9	24	33
Chester Terrace & Gate	126	147	**273**	70	148	218
Clarence Terrace	14	34	**48**	6	34	40
Cornwall Terrace & Mews	4	99	**103**	3	100	103
Cumberland Terrace, Place & Mews	33	107	**140**	39	107	146
Gloucester Gate	8	56	**64**	7	57	64
Hanover Terrace and Mews	17	113	**130**	16	104	120
Harley House & Brunswick Place	-	40	**40**	-	36	36
Kent Terrace	10	23	**33**	11	23	34
Inner & Outer Circle	-	211	**211**	-	212	212
Nottingham Terrace	-	36	**36**	-	41	41
Park Crescent	112	-	**112**	135	-	135
Park Road	-	10	**10**	-	11	11
Park Square	68	76	**144**	55	75	130
Peto Place	-	7	**7**	-	6	6
St. Andrews Place	21	26	**47**	21	26	47
St. Katharine’s Precinct	11	19	**30**	20	19	39
Ulster Terrace & Place	11	30	**41**	11	30	41
York Terrace & Gate	118	152	**270**	80	152	232
Rates levied on assessment	715	1,564	**2,278**	662	1,552	2,214

NOTES TO THE FINANCIAL STATEMENTS

16 DEPARTMENTAL INCOME AND EXPENDITURE SUMMARIES

	2022 £'000	2021 £'000
16a PAVING, CLEANSING & TRAFFIC CONTROL I&E ACCOUNT		
Rates for 2021/22 levied on assessments made at 1 April 2021	**1,563**	1,552
Paving Licences, Damages & Permits	**59**	76
Parking Permits & Controls	**90**	46
Surveyor licence income	**-**	-
Grants received	**4**	14
Other income	**4**	-
TOTAL INCOME	**1,720**	1,688
EXPENDITURE:		
Roads & Paving	**363**	284
Traffic Control & Patrolling	**486**	482
Street Lighting	**33**	19
Street Cleansing	**124**	117
Subtotal - Routine paving maintenance	**1,006**	901
Fund - Major Paving Works	**115**	322
TOTAL EXPENDITURE	**1,121**	1,223
NET INCOME	**599**	465

16b GARDENS I&E ACCOUNT		
Rates for 2021/22 levied on assessments made at 1 April 2021	**715**	662
less abatements	**-**	-
Contribution from Paving rates		
Garden Event & Subscription Income	**156**	137
Grants received	**-**	12
TOTAL INCOME	**871**	811
EXPENDITURE:		
Routine garden maintenance costs	**434**	378
Carlton House Gardens refurbishment	**72**	65
Park Square Garden refurbishment	**123**	29
Park Crescent refurbishment	**56**	62
All other gardens refurbishments	**139**	173
TOTAL EXPENDITURE	**824**	707
NET INCOME	**47**	104

NOTES TO THE FINANCIAL STATEMENTS

16 DEPARTMENTAL INCOME AND EXPENDITURE SUMMARIES (continued)

	2022	2021
	£'000	£'000
16c CENTRAL SERVICES & ADMINISTRATION I&E ACCOUNT		
ADMINISTRATION INCOME		
Interest	**1**	13
Grants received	**-**	-
	1	13
General Administration costs	**328**	311
Legal & professional advice	**16**	25
Property Revaluations	**15**	15
Audit & accounting	**39**	35
Subtotal - administration costs	**398**	386
Other Projects	**-**	-
TOTAL EXPENDITURE	**398**	386
NET INCOME	**(397)**	(373)

16d QUINQUENNIAL PAINTING

Rates levied in year	**82**	-
TOTAL INCOME	**82**	-
EXPENDITURE:		
Painting Contracts & Services	**83**	-
TOTAL EXPENDITURE	**83**	-
NET INCOME	**(1)**	-