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Up the garden path: Learning from the Garden Bridge project

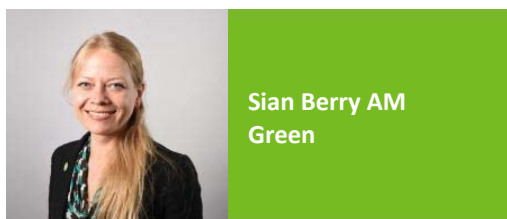


Garden Bridge Working Group
October 2019

Holding the Mayor to
account and
investigating issues that
matter to Londoners

LONDONASSEMBLY

Garden Bridge Working Group Members



The London Assembly Garden Bridge Working Group considers any additional information now available in relation to the Garden Bridge project and related matters and reports back to the GLA Oversight Committee.

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Tom Copley AM

Chair of the Garden Bridge Working Group



The Garden Bridge project was flawed from the very beginning. The process of determining accountability for the catalogue of failures that plagued this project throughout its planning and development has not been helped by the lack of transparency demonstrated by the Garden Bridge Trust.

As has been demonstrated time and time again, the Trust, and by extension TfL, acted most recklessly with public monies.

Amidst the claims, counter-claims and insinuations that continue to surround the project, there are deeper lessons to be learned: lessons that I, as Chair of the Garden Bridge Working Group, feel a particular responsibility to put on the record.

The evidence we have seen makes it clear that, across all key decision-making organisations, there were consistent failures to adequately, effectively and transparently deal with the escalating risks of the project. It is unacceptable that these risks were being downplayed by Transport for London (TfL), in order to fulfil the former Mayor, Boris Johnson's, pet project.

While I accept that TfL were obliged to deliver on Mayoral Decisions, directions which override its internal processes, this should not detract from the fact that they are a public body responsible for public money. The public must have full confidence that TfL is carrying out its financial responsibilities in the right way – and this includes oversight of third-party stakeholders to whom public money is used to deliver infrastructure projects.

The London Assembly has been at the forefront of public scrutiny on the Garden Bridge project. It was not the intention of this investigation to reiterate the conclusions of the numerous other audits and investigations into the project. Rather, the Garden Bridge Working Group has built on this work and conducted an in-depth examination of both the time-in-point and enduring issues that were fundamental to the project's failure. This report brings together an extensive body of evidence and makes strong recommendations to ensure nothing like the Garden Bridge fiasco ever happens again.

Executive summary

The Garden Bridge would have significantly changed the landscape of London. Since its inception, however, the Garden Bridge project was beset with a variety of problems. The Bridge was eventually cancelled in 2017, after the new Mayor of London, Sadiq Khan, announced that he would not be providing the necessary funding guarantees to maintain the Bridge once built. Construction never started.

In many respects, it was an ambitious project: delivering significant infrastructure within short timeframes and funded primarily by private sources. Delays caused by failure to finalise land rights and planning permissions on both sides of the proposed bridge served to exacerbate the funding insecurity that plagued the project throughout. Further, the governance model established to deliver the project was not fit-for-purpose, which led to poor and non-transparent decision-making at critical stages to resolve these issues.

Throughout all scrutiny processes on this project, key decision-makers involved in all, or part, of the project have passed the buck regarding accountability. All key stakeholders, are, however, ultimately responsible for their part in this project's failure. The former Mayor, Boris Johnson, took an active supporting role in this project, by using the functions of his office to issue Mayoral Decisions that effectively directed the removal of any blocks to development progress. Over the course of the project, the Garden Bridge Trust (the Trust) was progressively reckless in its decision-making to address its increasingly precarious funding position. And critically, Transport for London (TfL) did not use the full extent of its functional and advisory powers to communicate to the Greater London Authority (GLA) the increasing risk associated with the project; regarding both the precariousness of the Trust's financial position and its mismanagement during the critical months of late 2015-mid 2016.

This report examines:

- the decision by the Trust to sign a construction contract with the joint venture led by Bouygues Travaux Publics and Cimolai SpA (Bouygues/Cimolai SpA) in January 2016
- the decision by TfL to approve £7 million funding to the Trust, when the conditions of their funding agreement appeared not to have been met in full, and the role of key decision-makers in that process
- the extent to which TfL's governance and internal processes have been improved so that the issues related to the planning and development of the Garden Bridge do not happen again.

Recommendations

Recommendation 1

By December 2019, TfL to update its procurement processes to include an overarching procurement strategy for each relevant stage of delivery for all significant infrastructure projects (that is, those valued over £50 million)*.

Recommendation 2

By December 2019, TfL should update project delivery processes to ensure it signs-off on key delivery stages for significant infrastructure projects.

Recommendation 3

By November 2019, TfL should write to the Garden Bridge Trust administrators requesting they provide a copy of the construction contract between the Garden Bridge Trust and Bouygues/Cimolai SpA. TfL should subsequently publish it on their website.

Recommendation 4

For infrastructure projects valued £50 million or greater that are being delivered by third-party stakeholders, TfL should include contractual conditions for TfL oversight and authorisation to better manage risk associated with delivery.

It is recommended that procurement and project governance framework updates are implemented by December 2019.

Recommendation 5

By December 2019, the London Assembly's capacity to scrutinise third-party stakeholders contracted by the GLA and its functional bodies must be significantly improved. This involves:

- TfL reviewing and reporting back to the GLA Oversight Committee regarding current policies and/or accountability mechanisms for scrutiny of third-party stakeholders who are involved in the delivery of significant infrastructure projects
- GLA lobbying the Ministry for Housing, Communities and Local Government to amend the *Greater London Authority Act 2007*, to enact an extension of the London Assembly's powers of summons to include third-party stakeholders.

Recommendation 6

Where there is a change in contractual conditions, and subsequent transfer of risk, for significant infrastructure projects valued £50 million or greater, TfL should:

- implement mechanisms for mitigating risk when amending criteria
- consider other provisions that will offset increased short-term risk to minimise exposure to risk in the long-term.

It is recommended that project governance framework updates are implemented by December 2019.

Recommendation 7

For significant infrastructure projects valued £50 million or greater that are being delivered by stakeholders with no infrastructure development expertise, TfL should implement contractual conditions for oversight of expenditure of public funds.

It is recommended that procurement and project governance framework updates are implemented by December 2019.

Recommendation 8

By December 2019, all significant infrastructure projects valued at £50 million or greater, that are funded in part or completely by public contributions, must be linked to Mayoral strategic directions.

Recommendation 9

From November 2019, the strategic business plan process must include periodic reviews of governance mechanisms to mitigate the financial or operational impact when the nature of the project shifts (for example, from planning, to construction, to operation).

Recommendation 10

For all future infrastructure projects that will use a hybrid governance model (that is, involving a charity and TfL or another functional body of the GLA), the Charity Commission must be engaged early in the planning and development stage. This involves:

- formal consultation with the Charity Commission during the development of the strategic business plan
- the Charity Commission developing and issuing formal guidance regarding hybrid governance models and monitoring accordingly, within the scope of its regulatory compliance functions.

Recommendation 11

The Public Accounts Committee (PAC) should commence an investigation into the Garden Bridge project. The PAC has the power to summons former executives and third-party stakeholders involved in the Garden Bridge project. Given funding for the project was initiated within Central Government, this would contribute to lessons learned.

Recommendation 12

By November 2019, TfL should have conducted a comprehensive review of its progress implementing all recommendations from the various investigations into the Garden Bridge project, including an impact assessment. This review must be provided to the GLA Oversight Committee in December 2019.

*TfL determine a 'significant project' as those where the minimum level of spend is £50 million, as outlined in *Transport for London: Standing Orders* (<http://content.tfl.gov.uk/tfl-standing-orders.pdf>). Any projects above this threshold require approval from the TfL Board to proceed.

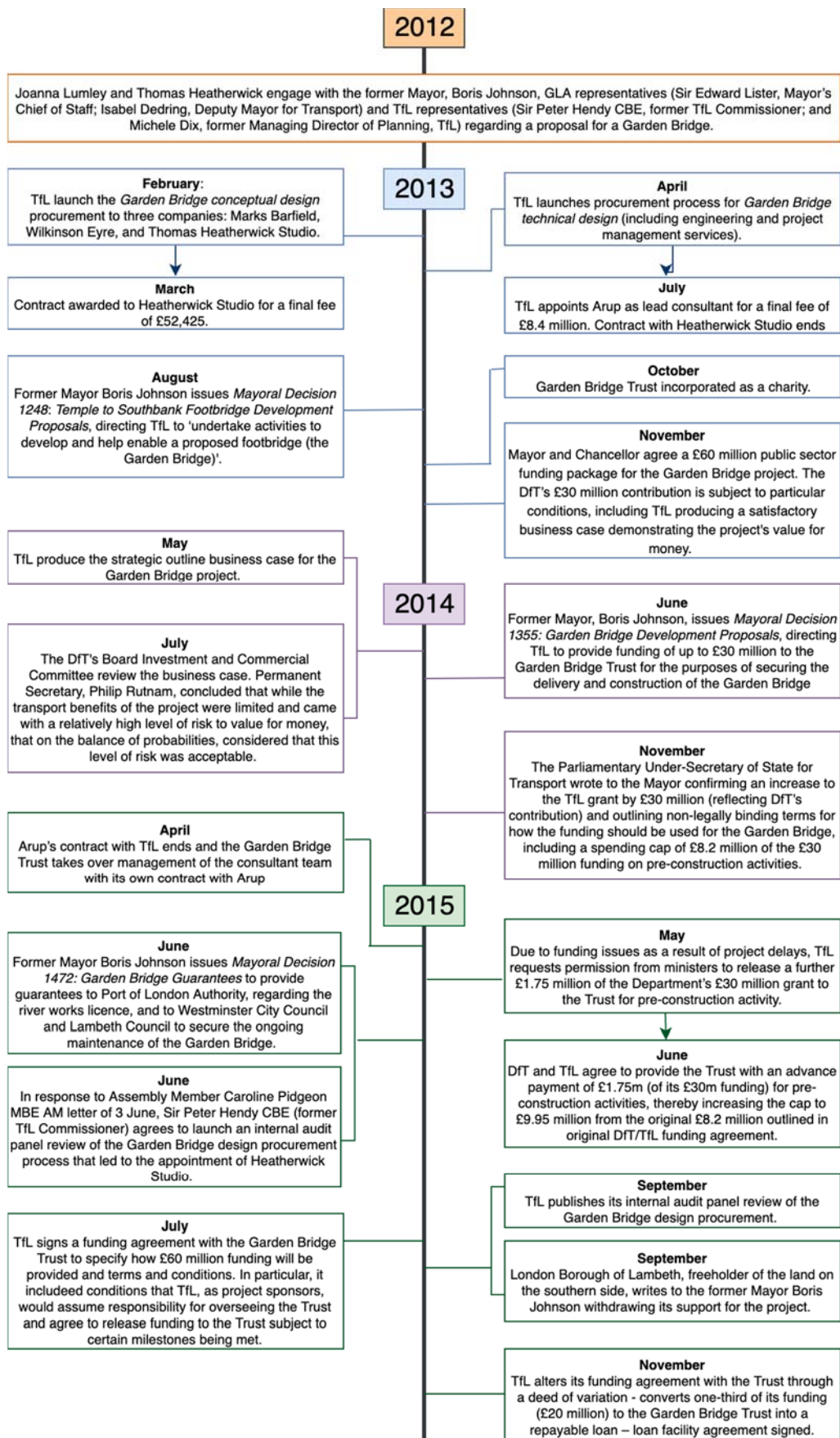
The Garden Bridge Working Group uses this same threshold in these recommendations. That is, for those projects where the public sector contribution is greater than £50 million or where public money is required to subcontract or partner with third-party stakeholders (that is, those contracted by the GLA's functional bodies).

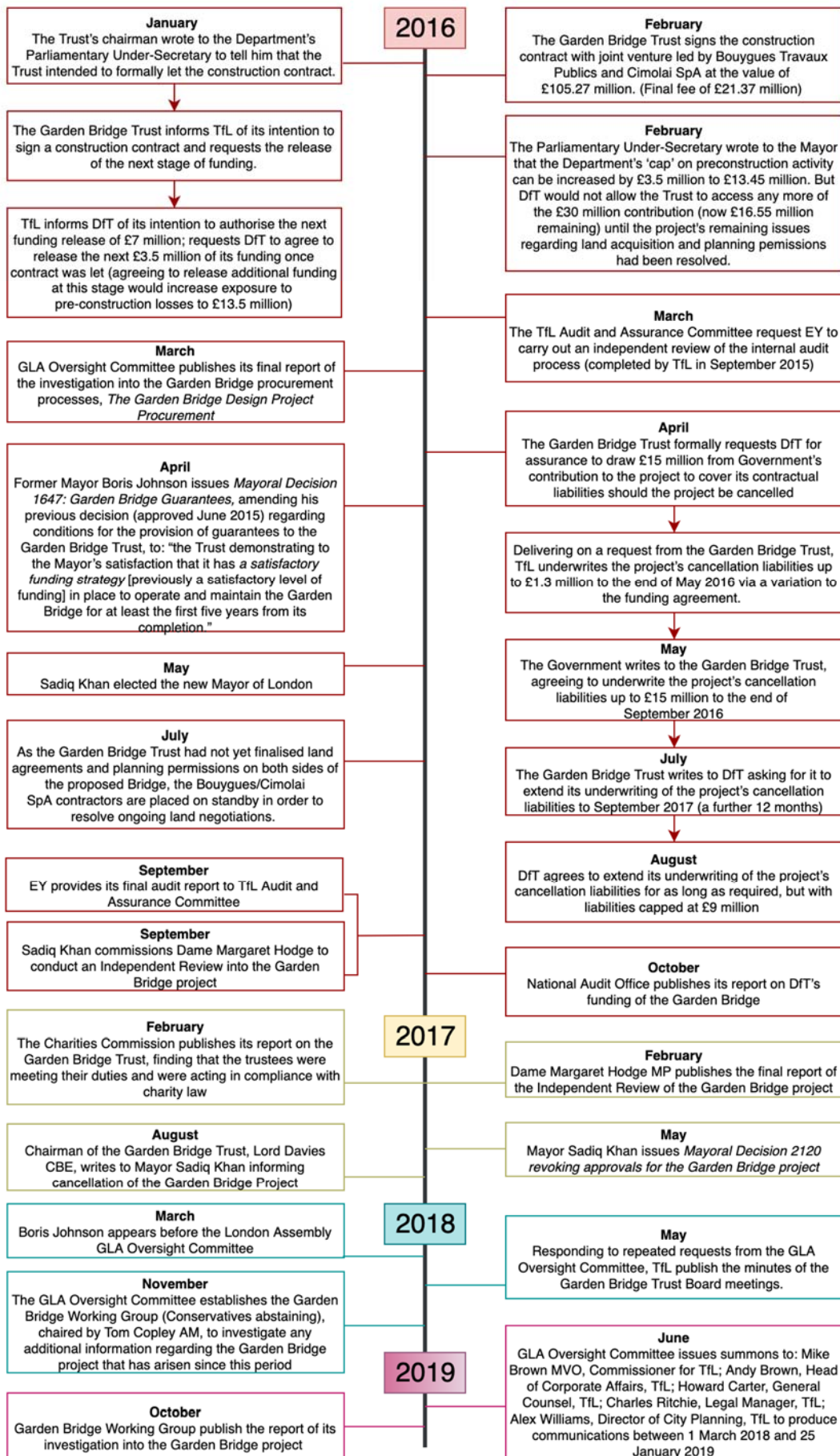
1. Planting the seed: The origin of the Garden Bridge project

Background

- 1.1 The Garden Bridge was intended to be a pedestrian bridge across the River Thames in London, spanning from the South Bank to the top of Temple Station. Initially thought to be a project developed largely at arms-length from TfL and the GLA, this infrastructure project would dramatically change the landscape of central London. It was scheduled to open in 2019.
- 1.2 First estimated to cost £175 million,¹ the Garden Bridge project was originally conceptualised to be primarily funded by private sources. To kick-start planning and development, a £60 million public sector contribution was allocated in 2013, with the remainder – then estimated at £115 million – to be funded privately.
- 1.3 In October 2013, the Trust was established as a registered charity to raise funds for and deliver the Garden Bridge. Comprised of a 12-member Board of Trustees, with Lord Davies of Abersoch CBE (Lord Davies CBE) as the Chairman, the Trust was assigned responsibility for the design, construction and maintenance of the bridge. Due to the conditions applied to the funding schedule, TfL then became responsible for assuring and overseeing all of the £60 million public funding contribution and ensuring value for money.
- 1.4 This governance model – a hybrid model of a part-private and part-publicly funded charity responsible for delivering a major infrastructure project in London – is rare in the United Kingdom. The Charity Commission noted in its concluding report on the Garden Bridge that such a model was “unusual”.² This, combined with critical assumptions regarding the schedule and proportion of public versus private funding sources for the Bridge, were fundamental to the series of challenges that beset this project from its inception. Figure 1 outlines a summary of the key events that take place over the course of the project. Appendix 2 provides a more detailed timeline.

Figure 1: Garden Bridge project timeline



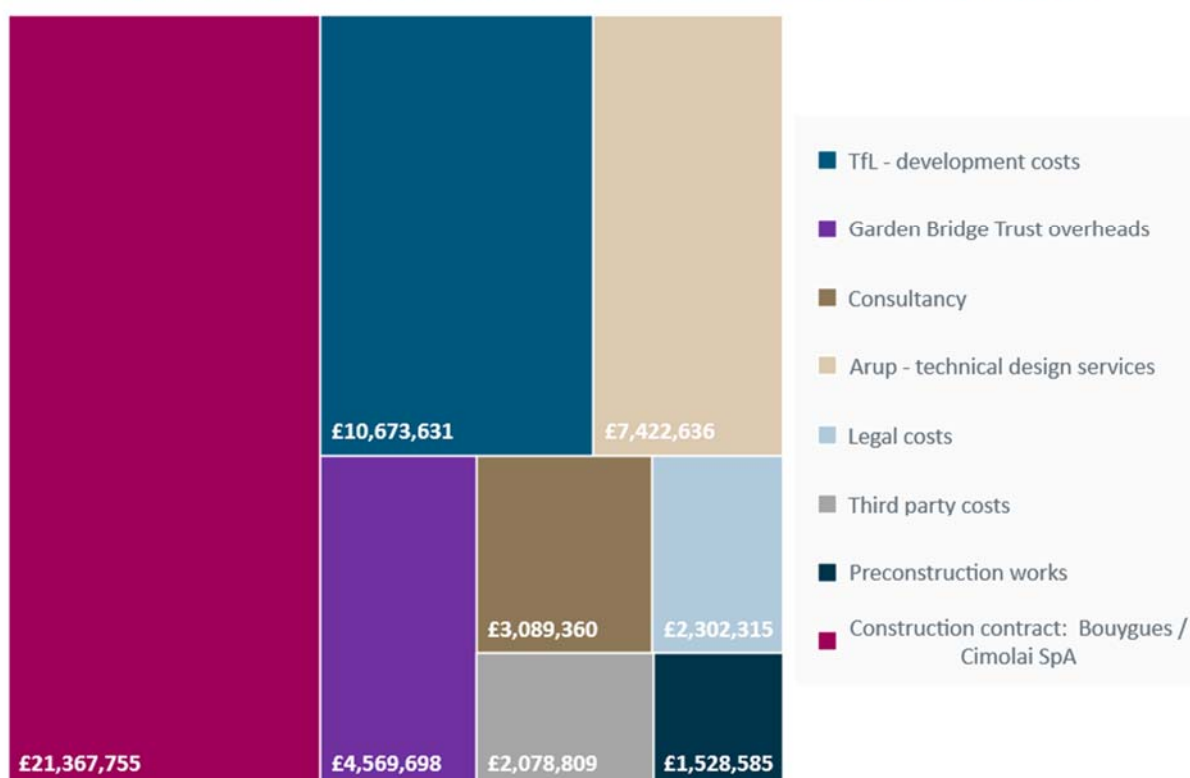


- 1.5 Since 2014, the Garden Bridge project has been the subject of extensive scrutiny, when questions were first raised regarding the integrity of its procurement processes, the due diligence exercised by key stakeholders across TfL, the GLA and the Trust, and the influence of political pressure upon decision-making.³ Several audits and investigations have been conducted during this time, including:
- TfL Internal Audit (September 2015) – *Audit of the procurement of design and development services for the Temple to South Bank Footbridge Project*⁴
 - GLA Oversight Committee (March 2016) – *The Garden Bridge Design Project Procurement*⁵
 - National Audit Office (October 2016) – *Investigation: the Department for Transport’s funding of the Garden Bridge*⁶
 - EY (October 2016) – *Independent Review of TfL Internal Audit of Garden Bridge Procurements*⁷
 - Dame Margaret Hodge MP (April 2017) – *Independent Review into the Garden Bridge project*⁸
 - Charity Commission – *Case Report: Garden Bridge Trust* (February 2017) and *The Garden Bridge project: Charity Commission concluding report* (April 2019).⁹
- 1.6 Though the remit of these reviews varied significantly, over 20 recommendations were made to the primary organisations involved to address issues related to improving transparency, accountability and ensuring value for money. It was the GLA Oversight Committee’s critical investigation that first uncovered and made public the full extent of the Trust’s £43 million expenditure of public funding. Appendix 3 provides a summary of the key findings and associated recommendations outlined in each of these reports.
- 1.7 By 2016, the future of the project became increasingly uncertain. Preparatory work on the Garden Bridge development continued, including signing a contract for its construction in January 2016. This was despite the Trust’s stalled land rights negotiation process with key stakeholders on both the northern and southern sides of the proposed bridge, and an increasingly precarious financial position.
- 1.8 Critically, the political context within which the Garden Bridge was being developed changed significantly in May 2016, with the election of the new Mayor of London, Sadiq Khan. At the time he took office, Mayor Sadiq Khan was in support of the Bridge.¹⁰ Mounting concerns from relevant stakeholders – such as the GLA Oversight Committee, Lambeth Council, Westminster City Council and Coin Street – regarding various elements of the project, including its future under different executive leadership, could not, however, be ignored. In September 2016, the Mayor announced that Dame Margaret Hodge MP, former Chair of the Public Accounts Committee, was to conduct an

independent review into the Garden Bridge project.¹¹ This investigation focussed on assessing value for money for the public contribution to the project, and investigated the work of TfL, the GLA, and other relevant authorities involved in the Garden Bridge since the project's inception.

- 1.9 On 14 August 2017, the Trust formally announced the cancellation of the project, and that the Trust itself would be closed in accordance with the *Companies Act 2006*.¹² To date, the project cost £53 million, of which close to £43 million comprised public money.¹³ Figure 2 outlines a high-level breakdown of expenditure.

Figure 2: High-level breakdown of Garden Bridge project expenditure



Following the money

- 1.10 The governance and funding model established to deliver the Garden Bridge was fundamental to the challenges experienced over the course of the project. It is therefore necessary to outline the evolution of the funding approach and the requisite conditions applied to meet critical delivery milestones.
- 1.11 The development of the Garden Bridge was initiated in 2013 by the former Mayor, Boris Johnson. TfL led two procurement processes in this early stage:
- *Garden Bridge conceptual design* – awarded to Thomas Heatherwick Studios in March 2013, for a fee of £56,000 after a direct approach procurement process

- *Garden Bridge technical design* – awarded to Ove Arup and Partners (Arup) as lead consultant for a fee of £8,422,000 after an open and competitive procurement process in March-May 2013.
- 1.12 Following the award of both contracts, TfL continued to progress the project until it was able to transfer all management responsibility to the Trust in 2015. The TfL contract with Arup ended in April 2015.
- 1.13 The probity of these procurement processes has been examined at length in the previous audits and investigations and is therefore not the focus of this report. Relevant detail regarding these procurement processes is outlined in Chapter 2. Of importance, however, is that during this early phase, the scope of TfL’s engagement in the project evolved significantly. The TfL Internal Audit found that TfL did not expect during this time that the project was to be undertaken in these timescales, or that TfL would be involved to the level it subsequently became:
- “TfL took on the role of enabler, securing the necessary powers and consents, helping to secure the funding for construction and future maintenance from third parties, helping to establish an appropriate structure for its delivery and, potentially, providing project management expertise during construction.”¹⁴*
- 1.14 The swift progression of the project’s planning and design phase, and subsequent notable absence of an overarching procurement strategy, was initiated in a series of Mayoral Decisions. In August 2013, Boris Johnson issued the first Mayoral Decision, MD1248: Temple to South Bank Footbridge Development Proposals, which directed TfL to undertake the necessary activities to “develop and help enable a proposed footbridge [the Garden Bridge] connecting Temple and South Bank.”¹⁵ This included directing TfL to make budgetary provisions to complete such activities.
- 1.15 In December 2013, the Chancellor’s Autumn Statement outlined the Government would commit £30 million funding to support the development and construction of the Garden Bridge.¹⁶ The funding, to be made available by the Department for Transport (DfT), was subject to several conditions, including:
- the Mayor would also contribute £30 million from TfL resources, to provide a total £60 million public funding package
 - the provision of a satisfactory business case for the project, demonstrating value for money
 - TfL would fund the Bridge’s ongoing maintenance, and
 - the Mayor would cover cost overruns or shortfalls in funding.
- 1.16 The remaining funding, then estimated at £115 million, was to come from private sources.
- 1.17 The Chancellor and the former Mayor, Boris Johnson, did not agree on who was responsible for cost overruns and ongoing maintenance of the Bridge, including funding for staffing, security, management, and landscape and

structural maintenance. On 27 March 2014, the then Mayor wrote to the Chancellor explaining that TfL was not in a position to take on responsibility for the maintenance and running of the Bridge and that the Trust was responsible for securing all remaining funding for construction. In this letter, he agreed both TfL and DfT would provide £30 million each in contributions once the business case was complete.

- 1.18 According to the original business case developed by TfL and finalised in May 2014, the planning, development and construction of the Bridge was costed at a revised total of £159 million.¹⁷ This included:
- £120 million for the scheme development, planning and construction of the Garden Bridge, comprising an allowance of £25.6 million for risk and contingency
 - inflation of £12.7 million (2014 estimates)
 - non-recoverable VAT payment of £26 million.
- 1.19 In June 2014, the former Mayor issued a Mayoral Decision, MD1355: Garden Bridge Development Proposals, directing TfL to provide, from its own budget, funding of up to £30 million to the Garden Bridge Trust for the purposes of securing the delivery and construction of the Garden Bridge.¹⁸ This included provisions to do anything that was:
- necessary or expedient for the purposes of delivering this activity, and
 - conducive or ancillary to delivering these activities.
- 1.20 In mid-2014, the DfT examined the Garden Bridge project business case. They determined that the Bridge was predominantly not a transport scheme and did not align with any of the Department's specific policies. Forecast monetised transport benefits, arising from faster journey times, were low.
- 1.21 On 14 July 2014, the DfT's Board Investment and Commercial Committee (BICC) met to discuss the business case. Officials raised several concerns with the BICC based on their analysis of the business case. BICC concluded that, subject to approval, the most appropriate approach was for the DfT to fund the project through increasing its block transport grant to TfL by £30 million.
- 1.22 The Permanent Secretary at the DfT, Sir Philip Rutnam, concluded that while the transport benefits of the project were limited and came with a relatively high level of risk to value for money, he considered the level of risk was acceptable. On this basis, and subject to appropriate controls, the DfT approved funding for the project without seeking additional ministerial endorsement from the Secretary of State for Transport.¹⁹ The conditions of the DfT's contribution included a cap on the amount that could be spent prior to construction, originally at £8.2 million.
- 1.23 In June 2015, Boris Johnson issued a Mayoral Decision, MD1472: Garden Bridge Guarantees, approving the provision of guarantees by the GLA.²⁰ Under this decision, the GLA provided guarantees to the Port of London Authority regarding the river works licence, and to Westminster City Council and

Lambeth Council – the freeholders of the land on the northern and southern approach, respectively – to secure the ongoing maintenance of the Garden Bridge. Further, it directed TfL to:

- perform the necessary activities required to fulfil the obligations outlined in these guarantees, other than those relating to the establishment, upkeep, maintenance and operation of the gardens and public spaces
- undertake activities in relation to the Garden Bridge to protect the interests of the GLA and TfL
- where appropriate, provide limited support to the delivery of the Garden Bridge project, and
- provide funding of up to £60 million, including the £30 million already committed from the DfT, to the Trust, for the purposes of securing the delivery and construction of the Bridge.

1.24 The Mayor’s approval of MD1472 was subject to, among other things, the Trust “demonstrating to the Mayor’s satisfaction that it has secured a satisfactory level of funding to operate and maintain the Garden Bridge for at least five years from its completion.”²¹

1.25 In June 2015, Councillor Lib Peck, the former Leader of Lambeth Council, publicly seconded the concerns raised by the London Assembly regarding the funding approach for the Garden Bridge project, and suggested the Mayor should limit the public funds available.²² Councillor Peck acted on these concerns in September 2015, by writing to Boris Johnson and formally withdrawing the Council’s support for the project on the grounds that the level of financial support TfL was providing was not “the best use of scarce resources in austere times”.²³ During the following month, internal TfL correspondence demonstrates the intention of TfL to use existing planned or proposed projects in the London Borough of Lambeth, as leverage in negotiations regarding regaining Lambeth Council’s support for the Garden Bridge.²⁴ In an email to Mike Brown MVO, TfL Commissioner, the former Managing Director of Planning at TfL, Richard de Cani, states:

“We are actually due to commence a consultation on the 10th [November] on the Vauxhall gyratory scheme, based on a scheme Lambeth really support. I am talking to surface [Transport, a division of TfL] about the launch of this and whether we can supercharge it into a wider opportunity for the [Lambeth Council] leader to kick this off and take centre stage as the person who has made this happen. I would hope City Hall go along with this”.

1.26 This paved the way for TfL, in November 2015, to negotiate a variation to its funding agreement with the Trust, whereby £20 million of TfL’s contribution was converted into a loan. The conditions of the funding agreement and actions of key stakeholders is outlined in further detail in Chapter 2. This change was, however, publicly supported by Councillor Peck as a “much better deal for Londoners”.²⁵

The Deed of Grant

- 1.27 Under the funding arrangement, TfL was responsible for managing the payment of the joint public sector contribution. In July 2015, TfL entered into a funding agreement with the Trust – contained in a Deed of Grant – for the construction of the Garden Bridge and the delivery of any other ancillary activities.²⁶ This agreement outlined:
- TfL was to provide £30 million funding to the project (as directed by the former Mayor in MD1355)
 - the Secretary of State for Transport had agreed to provide £30 million of additional funding to TfL on the basis that it would be applied to TfL's block grant, and
 - the DfT and TfL would apply their contributions to the Trust on a *pari passu* basis²⁷, so that in this way, the Trust would access funding from one source, thereby limiting DfT's exposure to risk.
- 1.28 In November 2015, this agreement was subsequently amended through the issuance of a Deed of Variation and a Loan Facility Agreement between TfL and the Trust.²⁸ The Deed of Variation and Loan Facility Agreement documents were produced as a result of the re-negotiation with Lambeth Council to alter two-thirds of TfL's total £30 million contribution to a loan, repayable over a fifty-year period commencing five years after the bridge opened. All three documents set out a schedule of payments to the Trust. Further information regarding the conditions of the funding agreement are explored in Chapter 3.
- 1.29 The Trust and TfL agreed to split the release of the £60 million into three distinct funding tranches: pre-construction, construction and final. Under the terms of the agreement, payments for 'construction' were to begin once the main construction contract was awarded, subject to several conditions. As requested by the Parliamentary Under-Secretary for Transport, the terms of the agreement capped the amount of the DfT funding that could be expended before construction began, to decrease the Department's exposure to risk.
- 1.30 Between November 2014 and May 2016, the DfT agreed to increase the level of its financial exposure to the project on three separate occasions before a subsequent decrease:
- *First increase* – In June 2015, shortly before the funding agreement between TfL and the Trust was signed, the cap on the amount that could be spent on pre-construction activities was increased from £8.2 million to £9.95 million.²⁹ This was because the Trust had experienced a shortfall in the amount of private donations that could be spent on pre-construction activity and because costs leading up to the letting of the main construction contract had increased
 - *Second increase* – In February 2016, the DfT's cap on pre-construction expenditure increased again from £9.95 million to £13.5 million, as the

Trust had let the main construction contract to Bouygues/Cimolai SpA and, under the terms of the funding agreement, was entitled to draw down on the next phase of funding. This decision to let the contract to Bouygues/Cimolai SpA will be explored in further detail in Chapter 2

- *Third increase* – In May 2016, the DfT agreed to underwrite cancellation liabilities of up to £15 million to September 2016.³⁰ This raised the DfT’s total exposure to £28.5 million. The Trust had not been able to secure the required private funding or could not access it, as much of the committed private donations were subject to construction commencing. The Trust therefore required additional reserves to cover cancellation costs should the project not go ahead.

- 1.31 By April 2016, planning permission had been secured with Lambeth Council and Westminster City Council. The land agreements were, however, still under negotiation with these boroughs, as well as other key stakeholders on the southern side, namely with long-term leaseholders, Coin Street Community Builders (Coin Street). For the Trust to receive its next tranche of funding, thereby meeting the requirement under MD1472, it was required to demonstrate it had secured land consents.
- 1.32 Despite no agreement being finalised between the Trust and these parties at this time, the former Mayor issued another Mayoral Decision, MD1647: Garden Bridge Guarantees.³¹ Under this decision, the funding requirement was amended: instead of having to demonstrate it had “secured a satisfactory level of funding” to operate and maintain the Bridge, the Garden Bridge Trust was now required to demonstrate that it had a “satisfactory funding strategy in place” to meet the conditions of payment.
- 1.33 This pivotal change to the wording of the funding conditions paved the way for TfL to assess that the Trust had met the necessary conditions to release a critical £7 million payment to the Trust. This decision is explored in detail in Chapter 3.
- 1.34 In May 2016, Sadiq Khan was elected as the new Mayor of London. Initially in support of the project, there was increasing pressure to review the practices undertaken by key decision-makers in TfL, the GLA, and the Trust, and to reassess the ongoing viability of the Bridge, with particular regard to its value for money. By this stage, the project was being scrutinised in several reviews already underway or completed. This included the GLA Oversight Committee’s investigation into the Garden Bridge procurement processes, through which the extent of the public sector’s £43 million contribution was first uncovered.³² Also, despite signing a construction contract in February 2016, land right negotiations with Westminster City Council, Lambeth Council and Coin Street had stalled, forcing the Trust to place contractors on standby. As a result, the Trust ceased preparatory work for the Bridge in July 2016.
- 1.35 In September 2016, Sadiq Khan announced he had commissioned Dame Margaret Hodge MP to conduct a formal independent review into the Garden

Bridge procurement processes and the value for money the project would provide.

- 1.36 As a result of project delays, in August 2016, the DfT agreed to extend the period in which it would underwrite cancellation liabilities indefinitely. As a condition of the extension, the DfT reduced the amount it would underwrite from £15 million to £9 million. This reduced the DfT's total exposure to risk, should the project fail, from £28.5 million to £22.5 million.
- 1.37 On 9 May 2017, the Mayor issued a Mayoral Decision, MD2120: Revoking of approvals in respect of the Garden Bridge Project. This rescinded the delegations and directions previously given to TfL regarding the Garden Bridge project, and effectively cancelled the guarantees provided to the Port of London Authority, Westminster City Council and Lambeth Council.³³ This decision was on the basis that fulfilling these guarantees would expose the taxpayer to unacceptable financial risk.
- 1.38 The detailed breakdown of the Trust's final expenditure shows a total of almost £53.5 million was spent on the project. The total public sector contribution was £42.86 million, comprising:
 - £23.92 million funded by TfL, including £10.67 million for costs and fees prior to the Garden Bridge Trust taking control of the project in November 2015, and £13.25 million in grant payments as per the schedule in the funding agreement, and
 - £18.94 million funded by the DfT contribution.

This investigation

- 1.39 In May 2018, TfL published the minutes of the Garden Bridge Trust Board meetings. This material generated further insights into the decision-making processes of the Trust, and the role of the GLA and TfL during the Garden Bridge project development. Subsequently, the GLA Oversight Committee issued a series of summonses in 2018-19 for further documentation from senior TfL representatives, as well as past and present Board Members of the Trust.³⁴
- 1.40 On 15 November 2018, the Garden Bridge Working Group was established to consider, on behalf of the London Assembly, any additional information regarding the Garden Bridge project that has arisen since this period, and to report back to the GLA Oversight Committee on these matters.³⁵
- 1.41 Building on the work of the GLA Oversight Committee, as well as the other audits and investigations conducted on the Garden Bridge, this investigation has focused on three areas:
 - the decision by the Garden Bridge Trustees in February 2016 to sign a construction contract with the joint venture led by Bouygues Travaux Publics and Cimolai SpA

- the subsequent decision by TfL to approve £7 million funding to the Trust, when their conditions appear not to have been met in full
- the extent to which TfL's governance and internal processes have been improved so that the issues related to the planning and development of the Garden Bridge do not happen again.

The purpose of this report is to provide a detailed analysis of the factors that led to the cancellation of the Garden Bridge project in 2017, including the actions of key decision-makers in the Trust, TfL, the GLA, and other relevant authorities (Chapters 2 and 3). In Chapter 4, the report will then cover two critical considerations: first, a point-in-time evaluation as to why the Garden Bridge development was cancelled; and secondly, a whole-of-project review of the fundamental factors that contributed to the overall project failing.

2. A procurement process too far

Key findings

- The absence of an overarching procurement strategy for the end-to-end development of the Garden Bridge meant TfL had no oversight of the construction procurement process
- The Garden Bridge Trust's decision to let the contract for the construction of the Garden Bridge to Bouygues/Cimolai SpA was high-risk and premature

Garden Bridge procurement processes

- 2.1 Between 2014 and 2016, three procurement processes were undertaken to progress the planning and development of the Garden Bridge:
- *Garden Bridge conceptual design* – led by TfL and awarded to Thomas Heatherwick Studio Ltd for a fee of £56,000 after a direct approach procurement process in March 2013³⁶
 - *Garden Bridge technical design* – led by TfL and awarded to Arup for a fee of £8,422,000 after an open and competitive procurement process in March-May 2013³⁷
 - *Garden Bridge construction contract* – led by the Garden Bridge Trust and awarded to a joint venture between Bouygues/Cimolai SpA for a final fee of £21.37 million³⁸ in February 2016.
- 2.2 The previous investigations have examined the role of key decision-makers in TfL, the GLA and the Trust in the procurement processes to engage Thomas Heatherwick Studios and Arup on the respective conceptual and technical design of the Garden Bridge. Appendix 3 provides a detailed outline of the key findings and recommendations. It is therefore not the focus of this report to provide a comprehensive analysis of these procurement processes; a high-level explanation has, however, been provided to contextualise the analysis of the Trust’s decision to let the construction contract to Bouygues/Cimolai SpA.

Garden Bridge design: Engagement of Heatherwick Studio and Arup in March-May 2013

- 2.3 In the early stages of the Garden Bridge project, TfL was under significant pressure from the former Mayor, Boris Johnson’s office, to expedite the planning and development of the project.³⁹ TfL representatives involved in this process carried it forward under several assumptions, particularly those which underpinned the development of the business case. Most fundamental, was that the construction and ongoing maintenance and operation of the Garden Bridge would be funded almost entirely from private sector sponsorship.
- 2.4 The procurement for the conceptual design and the technical design was split into two separate processes, both commencing March 2013. It was thought that this approach would minimise the volume of work and responsibility required of TfL on the technical design:
- “we [TfL] wanted to do a bit at a time, rather than commit ourselves to doing a very large volume of work and walk directly into being responsible for something that ultimately TfL did not want to do, because the private sector could.”* (Richard de Cani, former Managing Director of Planning, TfL).⁴⁰

- 2.5 Following the engagement of Heatherwick Studios Ltd in March 2013, TfL undertook a formal procurement process to award the technical design contract to Arup in May 2013.⁴¹ While the Trust had been established, TfL led the development of the business case in 2014 in order to progress the project as per the conditions outlined in the Chancellor's 2013 Autumn Statement.
- 2.6 As found in the GLA Oversight Committee's March 2016 report, *The Garden Bridge Design Procurement*, there was a series of procedural errors in these procurement processes.⁴² Critically, there was no overarching procurement strategy to align with the business case. As a result, there were no consistent and strategic principles guiding the Trust's subsequent approach to the construction procurement. The engagement of Bouygues/Cimolai SpA was therefore driven more so by the financial interests of the Trust to address short-term cash flow requirements. This, combined with the poor governance and oversight mechanisms between TfL and the Trust, meant there was opaque accountability for these procurement decisions.

Recommendation 1

By December 2019, TfL to update its procurement processes to include an overarching procurement strategy for each relevant stage of delivery for all significant infrastructure projects (that is, those valued over £50 million).

Letting the construction contract: Engagement of Bouygues/Cimolai SpA

- 2.7 Throughout the latter half of 2015, it was well understood that the Trust was experiencing significant issues related to funding and securing land permissions.⁴³ The Trust Board meeting minutes reflect that by early 2016, this financial situation had in fact worsened, and the negotiations with relevant stakeholders regarding land consents had stalled. The Trust's highly questionable decision to award the construction contract to joint venture Bouygues/Cimolai SpA, despite funding insecurity, has therefore been scrutinised.
- 2.8 At this stage, the Trust was experiencing significant short-term cash flow challenges and was increasingly unable to meet its financial commitments and overhead costs. As it had not raised the required amount from private sponsorship, nor could access committed donations, the Trust was required to draw down on advance payments from its public sector contributions to alleviate its short-term financial situation.
- 2.9 Regarding the land rights, the Trust had still not reached an agreement with Westminster City Council on the northern approach, nor Lambeth Council and Coin Street regarding consents on the southern side. Since 24 September

2015 – when the former Leader of Lambeth Council, Councillor Lib Peck, wrote an open letter to the then Mayor withdrawing the Borough’s support for the project out of opposition to the level of financial support that TfL was providing for the Bridge⁴⁴ – the Trust, with support from TfL, had failed to progress the negotiations and secure land agreements on either side of the proposed Bridge.

- 2.10 At the two meetings of the Garden Bridge Working Group in 2019, TfL executives provided evidence that it was their determination at the time that negotiations were progressing well. TfL was actively involved in discussions with stakeholders on the southern side, in the capacity of assisting the Trust to overcome persistent challenges with reaching an agreement on land rights. In regard to this, TfL’s Director of City Planning, Alex Williams, informed the Working Group that while it “became quite clear that there was good progress on the consents ... the one that they were struggling on was Coin Street”.⁴⁵ Despite this, the TfL Head of Corporate Affairs, Andy Brown, stated at both meetings that TfL believed that the Trust had credible plans in place to address the stakeholders’ concerns and therefore meeting key delivery milestones and funding conditions:⁴⁶

“There were well-progressed discussions with Coin Street about the details of everything that needed to be in place ... The specific land deal [still] needed to be pushed over the line and signed, but they had made significant progress with all of those stakeholders and had plans in place to close out those final requirements. On a condition that says, “Has secured or is able to secure”, they had a plan in place to do that. That meant that the condition had been satisfied.”⁴⁷

- 2.11 This position contrasts significantly with the recollections of Coin Street stakeholders. In recent correspondence from the Coin Street Group Director, Iain Tuckett, to the Chair of the Working Group, Tom Copley AM, they believed that both TfL and the Trust consistently failed to adequately address their concerns:

“throughout our involvement with the Garden Bridge project, we felt that there was a reluctance to address the challenges of long-term management and maintenance – by the [former] Mayor, TfL, Government and the Trust. Lambeth Council and Westminster City Council were clear from the time they granted planning consent: whoever was to be responsible, it wasn’t going to be them. From our first meeting with the Trust’s representatives [at which TfL was represented], we urged them to address these operational issues. However, ... the Trust’s focus was on securing planning consents and raising capital funds.”⁴⁸

Funding insecurity increases

- 2.12 At the Board meeting on 9 December 2015, Trustees were presented with a detailed map of key programme milestones and the status of the various pre-construction activities. They were also presented with detailed financial information setting out short-term cash flow requirements and long-term cash flow against fundraising requirements.
- 2.13 Of immediate concern for the Trust was their increasing risk of a liquidity crisis. The minutes note that the Trust had liquidity until 31 January 2016. Subsequently, the Trust required supplementary funds to meet forecast expenditure until 30 June 2016 – that is, the expected commencement date for construction of the Bridge, and the point at which the Trust would have access to the private donations already committed. At this stage, Trustees were informed that there was a funding gap of £12.5m, rising to £17.4m if termination costs were included.
- 2.14 According to the conditions of the funding agreement with TfL, the Trust was entitled to their next tranche of funding – the £7 million – from the public sector contribution, once the construction contract had been signed. At the Trust Board meeting January 2016, the Chairman of the Trust, Lord Davies CBE, is quoted as saying that the Trust would look to the GLA, and to George Osborne, the former Chancellor of the Exchequer, to assist with any shortfall.⁴⁹ Andy Brown, the TfL representative present, noted in response that TfL would struggle to justify the release of this funding, as this was only due once construction had started.
- 2.15 On 14 January 2016, the Board of Trustees discussed in detail the procurement of Bouygues/Cimolai SpA, which was in its final stages. The minutes record the Chairman, Lord Davies CBE, suggesting Trustees do not read the full contract, but rather make their decision based on the summary report:
- “The recommendation of lawyers is to allow individual Trustees to read through the contractual arrangements. However, issues arise when Trustees with little or no experience are asked to submerge themselves into something that they may not fully comprehend. I am comfortable that the construction contract summary reports on the main aspects and confirmed that the contract summary has been reviewed by the Trust’s construction advisors, Macfarlanes.”⁵⁰*
- 2.16 The representative from the law firm Bircham Dyson Bell in attendance advised each Trustee to read the construction contract prior to agreeing that it should be signed. The minutes also record concerns by some Trustees that, when considering the construction, the Trust might be acting in a “reckless” manner in signing the construction contract given that they did not have the full funds in the bank, and that they had assessed “there were still 22 hurdles to overcome ... [and] that these were significant hurdles that could potentially delay the programme.”⁵¹

- 2.17 In oral evidence provided to the Working Group regarding the matter of TfL's awareness of the Trust's funding insecurity, Andy Brown conveyed that although they understood the precariousness of the Trust's position, they did not doubt the Trust would firm up funding issues:

*"We were having those discussions with them and understanding how likely or not it was that a successful outcome could be reached. On the basis that the condition says they have either already secured or are able to secure, we were of the view that you could not argue that they were not in that position."*⁵²

- 2.18 Despite these known risks, just 11 days later the Trust informed TfL of its intention to sign the construction contract with Bouygues/Cimolai SpA and requested the release of the next tranche of funding. On 10 April 2019, the Chair of the Garden Bridge Working Group, Tom Copley AM, wrote to TfL Commissioner, Mike Brown MVO, requesting a copy of the contract.⁵³ TfL has informed the London Assembly that the Trust has not made the construction contract available to them,⁵⁴ which has impacted the Working Group's capacity to scrutinise the Trust's decisions at this time.

Recommendation 2

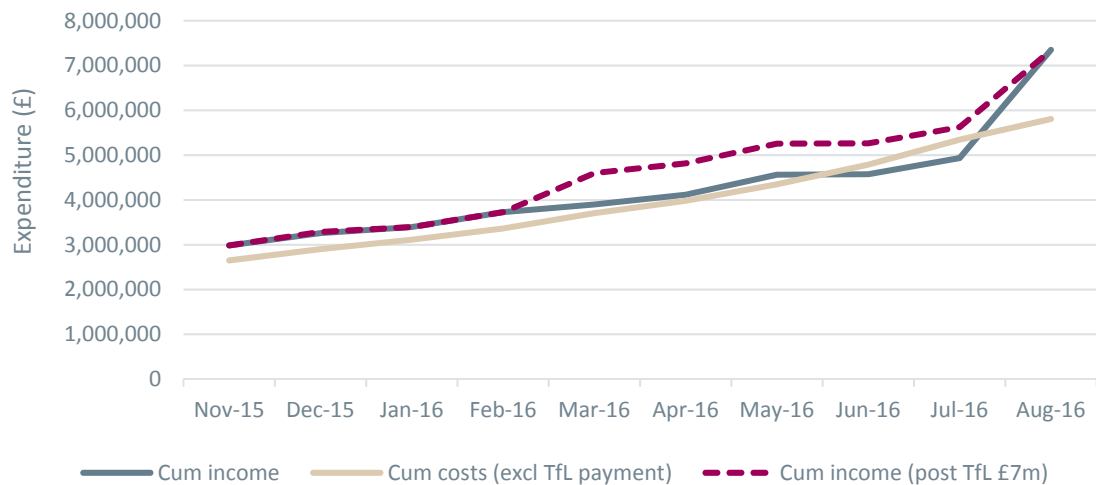
By December 2019, TfL should update project delivery processes to ensure it signs-off on key delivery stages for significant infrastructure projects.

Recommendation 3

By November 2019, TfL should write to the Garden Bridge Trust administrators requesting they provide a copy of the construction contract between the Garden Bridge Trust and Bouygues/Cimolai SpA. TfL should subsequently publish it on their website.

- 2.19 Also at this January 2016 Board meeting, Trustees discussed in detail the extent to which the worsening short-term cashflow requirements was increasing the risk of not meeting contractual project delivery milestones, and therefore conditions of their funding agreement with TfL.⁵⁵ As illustrated in Figure 3, the capital cost of the Garden Bridge had increased by £10 million to £185 million, and there was a long-term funding gap of £54 million.⁵⁶ Further, they noted that there remained 22 conditions to meet, many of which were complex, in order to receive the next £7 million payment. The TfL representative, Andy Brown, reiterated that the Trust needed to demonstrate it had met the conditions set out in the Deed of Grant and mitigated risks before funding could be released.

Figure 3: Garden Bridge Trust Short-Term Cashflow Requirement (January 2016)



- 2.20 Despite the escalating risks related to funding, and the ongoing challenges related to securing land agreements, the Trust progressed with final negotiations with Bouygues/Cimolai SpA regarding the construction contract. At this January Board Meeting, Trustees were presented with the construction contract and a summary of the pre-construction services agreement for review. According to the minutes, some Trustees put on record their reservations as to the accuracy of their assessment, as they identified that they lacked the technical expertise to fully comprehend what they were agreeing to.⁵⁷
- 2.21 The Trust was faced with the dilemma of how to secure immediate short-term funding from TfL to keep operating. They could only do this by meeting the terms of the Deed of Grant and signing the construction contract. This would release TfL monies and potentially increase the attractiveness of the project to new donors. It brought, however, its own financial risks in terms of future termination payments that would have to be paid should the project be cancelled.
- 2.22 During that January meeting, Trustees repeatedly questioned the Trust’s Deputy Chairman, Paul Morrell OBE, about the scale of the problems facing the scheme, and whether the project was at a sufficiently advanced stage to sign the construction contract. The Chairman and Deputy Chairman offered their reassurances. The Chairman informed Trustees that he had started “quietly informing a number of individuals that the project is going ahead”, and advised the Board that “the pledges ... received to date, in addition to the pipeline should give the Trustees confidence that while there were still risks they were not being reckless.”⁵⁸

Recommendation 4

For infrastructure projects valued £50 million or greater that are being delivered by third-party stakeholders, TfL should include contractual conditions for TfL oversight and authorisation to better manage risk associated with delivery.

It is recommended that procurement and project governance framework updates are implemented by December 2019.

Despite the risk, the construction contract is signed

- 2.23 On 27 January 2016, the Garden Bridge Trust informed TfL of its intention to sign the construction contract and requested the release of the next stage of funding. The Deputy Chairman, Paul Morrell OBE, wrote to the then Managing Director of Planning TfL, Richard De Cani, reporting that the project had met the required six conditions outlined in the Deed of Grant, including raising £145 million to pay for construction of the bridge and that the Trust “expects fundraising to accelerate further once construction commences later this year.”⁵⁹
- 2.24 On 9 February 2016, the Trust signed a construction contract for £185 million with Bouygues/Cimolai SpA, with a projected construction start date of 1 July 2016. This was despite the Trust still facing:
- short-term cashflow challenges
 - challenges regarding securing of land rights, including their ongoing dispute with stakeholders regarding land agreements on the southern approach, and with Lambeth Council and Westminster City Council regarding their planning permissions
 - the prospect of a judicial review that might delay the project for six months or more, and
 - not providing Bouygues with evidence that they could meet the minimum requirements for payment of contract commitments.
- 2.25 As a result of these challenges, the commencement of construction continued to be delayed. By signing the contract, the Trust could draw down on the £7 million payment from TfL; this, however, only allowed the Trust to remain cash positive until April 2016. At the 17 February 2016 Trust Board meeting, it was noted that the Trust was unable to meet potential liabilities, such as termination costs and clawback of funds, beyond this date.⁶⁰ With an April ‘go/no go’ decision looming, the risk of the project not going ahead was significant.
- 2.26 By March 2016, the Trust had also still not provided Bouygues/Cimolai SpA with appropriate financial assurances that they could meet contract

commitments. Due to the Trust's inability to provide a letter of credit, bank guarantee or advance payments, Bouygues proposed an alternative payment method: a security bank bond of £14 million.⁶¹ If the Trust was unable to provide this, then Bouygues was able to activate the termination clause in the contract. This illustrates that a mere six weeks after the construction contract was signed, the Trust was in serious discussions regarding its ever-increasing risks regarding its liabilities if the Garden Bridge project continued to experience project delays and financial insecurity.

- 2.27 Project delays, as a result of stalled land rights and planning permission negotiations with stakeholders on the northern and southern side, yet again pushed the commencement date for construction back to September 2016. As a result, Bouygues/Cimolai SpA recalculated construction costs which brought the overall cost of the project to £190 million. At this stage, the Trust communicated that they needed to secure approximately £35-40 million across the forthcoming year in order to meet their forecast expenditure.⁶²
- 2.28 At the 23 May 2016 Board meeting, the Trust was informed that Bouygues/Cimolai SpA had requested the charity secure an amount of funds in an Escrow account instead of provision of a payment guarantee. The Trust did not, however, have the means to do so, as the quantum of monies required would adversely affect the Trust's short-term cash flow. Further, the minutes document that Bouygues' new Chief Executive and the Group Director, Vincent Avrillon, were no longer supportive of the company progressing the Garden Bridge project due to the level of risk: "At present, they cannot be confident that the Trust will meet the current contractual access date because of factors outside of their control and there is a sense they are nervous."⁶³ The date for commencement of construction had again been delayed to October 2016.
- 2.29 Signing the construction contract had added another significant cost burden and further complicated planning and development. By June 2016, the Trust was seriously considering its options for progressing the project:⁶⁴

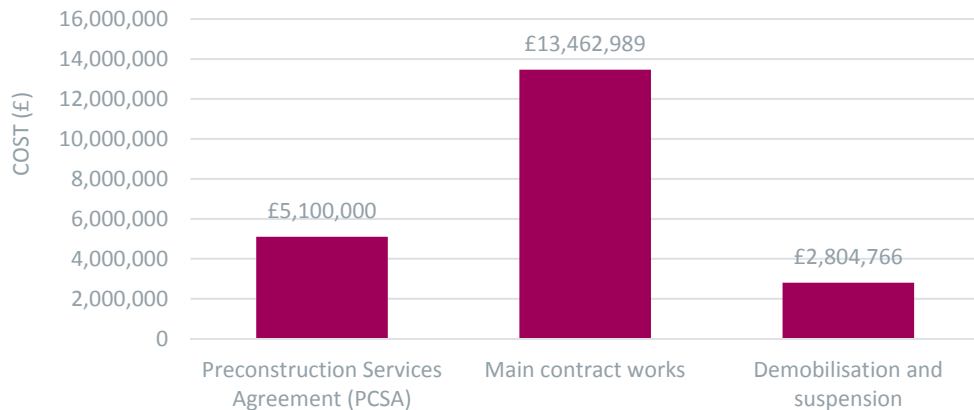
A) Pursue October 2016 commencement – required the Trust to resolve all outstanding planning permission and land agreements with Westminster City Council, Lambeth Council and Coin Street by July 2016; and, secure a Mayoral Guarantee that would uphold all previous guarantees, thereby securing funding to meet the charity's long-term funding gap and fundraising requirements

B) Place the project in a 'care and maintenance' phase – this would require pausing all pre-construction works and delaying the construction commencement date indefinitely to discharge planning obligations, secure land agreements, address concurrent judicial reviews and investigations into the project, and improve fundraising and cash flow position. At this stage, the Trust was still not able to satisfy Bouygues/Cimolai SpA's payment guarantee requirements

C) *Termination* – would require issuing a notice of project termination to Bouygues/Cimolai SpA on 1 July 2016 and come into effect on 29 July 2016. Termination liabilities would be incurred.

- 2.30 By September 2016, project delays had escalated the estimated cost of the Bridge to £215 million.⁶⁵ In the context of the Mayor announcing the Hodge Review at this time, the issues causing the project delays and resulting funding implications worsened the Trust’s financial position. The Trust eventually determined that the ‘care and maintenance’ approach was most appropriate, and pre-construction works were halted.
- 2.31 Despite securing underwriting guarantees from the DfT by the end of 2016, the political and public appetite for the project had shifted significantly. By early 2017, the future of the project looked bleak. Following the release of the Hodge Review’s final report in April 2017, the Mayor’s decision in May 2017 to revoke all guarantees for the project served to make the Trust’s ability to progress the Bridge untenable.⁶⁶ Just three months later, the Trust announced the cancellation of the Garden Bridge project.
- 2.32 Final expenditure on the construction contract totalled £21,367,755. Figure 4 outlines a high-level breakdown of what comprised the Trust’s final payment to Bouygues/Cimolai SpA.

Figure 4: Garden Bridge Trust final payment to Bouygues/Cimolai SpA



- 2.33 Although TfL was supporting the Trust in discharging its responsibilities, TfL’s capacity, and arguably motivation, to use its advisory powers as a functional body of the GLA was limited by the disjointed and devolved governance mechanisms that had been established to progress the project. Further, as a result of this oversight structure, the capacity for scrutiny and therefore risk management was significantly weakened. Based on the evidence provided to date, it is difficult to justify the Trust proceeding with signing the construction contract, and in doing so exposing the public sector to such heightened financial risk.

Recommendation 5

By December 2019, the London Assembly's capacity to scrutinise third-party stakeholders contracted by the GLA and its functional bodies to be significantly improved. This includes:

- TfL should review and report back to the GLA Oversight Committee regarding current policies and/or accountability mechanisms for scrutiny of third-party stakeholders who are involved in the delivery of significant infrastructure projects
- GLA should lobby the Ministry for Housing, Communities and Local Government to amend the *Greater London Authority Act 2007*, to enact an extension of the London Assembly's powers of summons to include third-party stakeholders.

3. Bridging the gap: Garden Bridge funding agreement

Key findings

- TfL's assessment that the Trust had met the conditions of the funding agreement was significantly constrained by the high-risk actions of the Trust (regarding procurement of Bouygues/Cimolai SpA)
- Transferring authority for the development of major infrastructure in London to a charity meant reduced capacity for intervention on high-risk decisions
- The capacity for scrutiny of public funding expenditure is limited when responsibility is allocated to third-party stakeholders

Garden Bridge funding agreement

- 3.1 The construction and future maintenance of the Garden Bridge was to be the responsibility of the Trust. The Trust was to receive £60 million in public funding, £10 million of which was in the form of a grant by TfL, with an additional £20 million earmarked as a long-term loan to the Trust. The remaining £30 million was pledged by the Treasury and came from the DfT.
- 3.2 The DfT funding was given to TfL in November 2014 as part of an upward adjustment to their grant and was to supplement TfL's £30 million contribution towards the project. All the funding therefore sat with TfL, which managed the onward payment of the joint public sector contribution to the Garden Bridge project, in accordance with:
 - a Deed of Grant signed between TfL and the Trust in July 2015, which covered the payment schedule for the £60 million public sector contribution
 - a Deed of Variation covering the updated payment schedule and a Loan Facility Agreement between TfL and the Trust, both signed in November 2015.⁶⁷
- 3.3 By February 2016, the point at which the Trust was finalising the negotiated construction contract with Bouygues/Cimolai SpA, over £26 million of public money had been spent on the Garden Bridge project. This included expenditure for work directly managed by TfL in the early stages of project development, as well as payments to the Trust in accordance with the schedule outlined in the Deed of Grant, Deed of Variation, and the Loan Facility Agreement.
- 3.4 All payments to that date were associated with pre-construction activities – as defined by the Deed of Grant. Release of each payment was subject to the Trust providing written correspondence to TfL that included a clear outline of the evidence demonstrating how it was meeting the funding conditions attached to each payment.
- 3.5 On 9 February 2016, the Trust signed the construction contract with Bouygues – despite the recognised precariousness of the charity's financial position, and an acknowledgement of the significant challenges with progressing land right negotiations with stakeholders on both sides of the bridge. The minutes from the Trust Board meetings leading up to the contract being signed show Trustees' discussions as to solutions for their short-term cash flow requirements. It can therefore be reasonably determined that the Trust was motivated to sign the construction contract, as urgently as possible, to temporarily alleviate their financial woes. Furthermore, it was thought that this would then demonstrate to potential donors that the Bridge development was going ahead, thereby creating fundraising and private sponsorship opportunities.

- 3.6 On 12 February 2016, TfL provided the Trust with a further £3 million funding, in accordance with the funding agreement set out in the Deed of Grant. It was expected that this payment would have come before the Trust signed the construction contract and was to pay for necessary pre-construction activities considered necessary to place the Trust in a financially viable position to then sign the construction contract.
- 3.7 As part of the Deed of Grant agreement, the Trust was entitled to draw down on £7 million of further funding once the construction contract had been signed. Considering the outstanding risks, TfL agreed to split the £7 million into two components: £2.5 million was to be paid within the ten-day award period, with a further £4.5 million due a month later.⁶⁸
- 3.8 By the end of March 2016, TfL had paid the Trust a total of £36.41 million in grant payments. The remaining payments were intended to be made according to the following schedule, and would have brought the total public sector contribution to £60 million:
- from September 2016, up to £10 million (the first half of TfL's loan facility)
 - from September 2017, up to £10 million (the second half of TfL's loan facility)
 - from late 2018, £3.56 million (this was the final grant payment, due on project completion).
- 3.9 Signing the construction contract was therefore pivotal in terms of releasing the public sector funding that was critical to the progress of the project. It also would trigger the release of committed donor funding and signal to potential new donors that the project was proceeding.

Assessing the conditions of the funding agreement

- 3.10 Under the terms of the Variation to the Deed of Grant, signed by TfL on 13 November 2015, the Trust was entitled to the £7 million payment within ten days of the award of the main construction contract, provided certain conditions of payment were met. These conditions were:
- *One:* The Trust had demonstrated to TfL's satisfaction that it had secured, or was able to secure, a sufficient level of funding, including the Grant from TfL, to cover the costs of construction of the Garden Bridge
 - *Two:* The Trust had demonstrated to TfL's satisfaction that it has secured, or was able to secure, all necessary consents, needed to deliver the Project
 - *Three:* The Trust had demonstrated to TfL's satisfaction that an appropriate 'go/no go' gateway review had been passed, including proper assessment and management of risks

- *Four*: The Trust had demonstrated to TfL's satisfaction that it had appropriate plans in place for the operation and maintenance of the Garden Bridge
- *Five [wording according to original Deed of Grant]*: The Trust had demonstrated to TfL's satisfaction that it had secured a satisfactory level of funding to operate and maintain the Garden bridge once it was built for at least the first five years
- *Five [amended interpretation]:*⁶⁹ The Trust had demonstrated that it had a satisfactory funding strategy in place to operate and maintain the Garden Bridge for at least five years from its completion, and
- *Six*: The Trust had demonstrated that these funds would only be used in respect of the construction of the Garden Bridge.

3.11 For two of these conditions, TfL's assessment that the Trust had met the necessary requirements to receive the next tranche of funding has been called into question. First, the minutes of the Board meetings through 2015 and 2016 demonstrate the Trust's difficulties with meeting condition one. Discussion often reverted to the cashflow challenges, rising construction costs, the constant challenge of securing sufficient donor commitments and the risk and liability management. Though over £100 million of private donations had been committed, the rising costs and challenges in meeting scheduled payment delivery milestones meant that the funding shortfall also continued to rise. The Trust was battling both short and long-term funding insecurity, placing the charity in an increasingly precarious financial and operational position.

3.12 The Trust recognised that stalled negotiations were a major impediment to the progress of the Garden Bridge. Whilst the Trust did eventually agree with Coin Street on the heads of terms for a leasehold interest in the land, their actions regarding signing the construction contract before finalising land agreements was "reckless" and "left significant questions about the ability of the Trust to fund its obligations and who would step in should it fail".⁷⁰

3.13 On 27 January 2016, the Trust's Deputy Chairman, Paul Morrell OBE, wrote to TfL's then Managing Director of Planning, Richard di Cani, outlining how the Trust was meeting the conditions.⁷¹ Crucially this letter fails to mention the Trust:

- had revaluated the capital cost of the Garden Bridge from £175 million to £185 million
- continued to experience ongoing cashflow problems
- was still battling stalled negotiations with relevant stakeholders regarding securing land right agreements and planning permissions on both the northern and southern side.

3.14 At the end of January 2016, TfL determined that condition one had been met. In subsequent exchanges with the Chair of the GLA Oversight Committee, Len

Duvall AM, and the TfL Commissioner, Mike Brown MVO, outlined TfL's criteria for authorising the payment.⁷² On the basis of the evidence provided by the Trust, TfL's position was that the Trust had met these conditions and it was necessary to release the payment.

- 3.15 The second issue is related to condition five. The wording of the condition as it was originally outlined in the Deed of Grant was updated. Instead of requiring the Trust to demonstrate it had "secured a satisfactory level of funding" (to operate and maintain the Garden Bridge for at least the first five years), the condition was significantly softened so that the Trust was only required to demonstrate it had "a satisfactory funding strategy" in place.
- 3.16 This broadening of the requirements mirrored that which provisionally extended the revenue guarantee, as directed by MD1472 in June 2015. According to the GLA's Executive Director of Resources, Martin Clarke:
- "I was the instigator of that because they came to me wanting to sign the guarantees, or getting me ready to sign the guarantees ... When I reviewed all the paperwork I said, now the actual [condition] is you've got to secure the funding. I cannot sign the guarantees even if they're ready. Of course, we knew they hadn't secured the funding, so I said I haven't got the authority to sign the guarantees."*⁷³
- 3.17 At the Garden Bridge Working Group meeting on 15 April 2019, TfL's Head of Corporate Services, Andy Brown, stated in his evidence that the amendment was approved in order to ally it with the wording in Lambeth Council's Section 106 agreement.⁷⁴ As a result, it was incumbent upon TfL to revise the wording of the conditions outlined in the funding agreement, to then allow him to sign it. That's when TfL decided to adopt the softer language that Lambeth Council had more recently drafted for their Section 106 agreement.
- 3.18 Condition five is particularly important as it is implicit within condition two. The requirement in condition two to secure all necessary consents cannot be satisfied unless condition five is also satisfied, because it is linked to the Mayoral Guarantee. A failure to satisfy condition five also means a failure to satisfy condition two. As part of the process to submit planning consents, the Trust developed an Operations and Maintenance Business Plan (OMBP), which outlined how day-to-day operations and ongoing maintenance of the Garden Bridge would be funded for the period of five years from its opening in 2019.⁷⁵ The OMBP shows that the Trust was able to fund the costs associated with operating and maintaining the Garden Bridge over the five year business plan period.
- 3.19 By this stage, the Trust had prepared a revised OMBP in an attempt to address the key point of contention preventing land right agreements being finalised with Coin Street, Lambeth Council, and Westminster City Council: accountability for funding ongoing maintenance for the first five years of Bridge operations.⁷⁶ As early as mid-2015, the minutes of the Board meetings reflect Trustees' concerns that the Trust's capacity to meet condition five for this scheduled payment was becoming increasingly difficult. According to the

minutes of the Board meeting on 24 September 2015, TfL's then Managing Director of Planning, Richard de Cani, had recommended that "the condition relating to operational funding could be discharged with the Trusts revised detailed Operations & Maintenance Business Plan". It can be reasonably deduced from this discussion that TfL had already taken the decision to adopt a looser interpretation of condition five.

Recommendation 6

Where there is a change in contractual conditions, and subsequent transfer of risk, for significant infrastructure projects valued £50 million or greater, TfL should:

- implement mechanisms for mitigating risk when amending criteria
- consider other provisions that will offset increased short-term risk to minimise exposure to risk in the long-term.

It is recommended that project governance framework updates are implemented by December 2019.

TfL's approval to release the £7 million payment to the Trust

- 3.20 The Trust went ahead and signed the construction contract with Bouygues/Cimolai SpA despite all the risks associated with this decision. In doing so, and in accordance with the conditions of the Deed of Variation, the Trust had instigated a situation whereby TfL was legally required to release the £7 million tranche of funding.
- 3.21 On 12 February 2016, TfL's former Managing Director of Planning, Richard de Cani, sent an email to a TfL Procurement Assistant, Andrew Pooley, stating:
- "The signing of the contract is a significant step forward and I am satisfied that there has been notable progress secured and credible plans developed for fundraising; obtaining all necessary consents and land interests and managing and funding the operations and maintenance of the bridge. On this basis, I authorise the transfer of the *" +3 months from the date of this Deed of Variation"* £3 million payment to be made to the Garden Bridge Trust as set out in the revised payment profile under item 8 of the Deed of Variation, to take place as soon as possible."⁷⁷
- 3.22 At the Garden Bridge Working Group meeting on 13 May 2019, TfL Commissioner, Mike Brown MVO, and now TfL Head of Corporate Affairs, Andy Brown, explained that although this payment was a time-based payment as set out in the Deed of Grant; it was not directly connected to the signing of the construction contract. As Andy Brown noted, "It was envisaged in the [development of] the funding agreement that the £3 million would come before the construction [payments] just because of the amount of time we

expected it would take them to do the work to get to the point where they could let the construction contract and move into that type of payment”.⁷⁸

- 3.23 These payments were critical for the Trust to remain afloat and came after they had signed the construction contract and not before as envisaged by TfL. This statement by Andy Brown, and the timing of the payments, would indicate that Richard de Cani, TfL’s former Managing Director of Planning, made the decision to release those funds based on his assessment that any conditions previously set had been met.
- 3.24 On 22 February 2016, subsequent to the Trust signing the construction contract with Bouygues/Cimolai SpA, Richard de Cani wrote again to the TfL Procurement Assistant, Andrew Pooley, authorising the £7 million payment to the Trust in two tranches: £2.5 million was to be paid within ten days of the contract being signed, with a further £4.5 million due a month later.⁷⁹ The reasoning for these separate payments was reflective of the risk associated with the Trust’s decision to prematurely sign the construction contract.

Recommendation 7

For significant infrastructure projects valued £50 million or greater that are being delivered by stakeholders with no infrastructure development expertise, TfL should implement contractual conditions for oversight of expenditure of public funds.

It is recommended that procurement and project governance framework updates are implemented by December 2019.

The buck stops with who? The impact of an unclear authorising environment

- 3.25 Throughout this investigation, there has been a lack of clarity regarding who the TfL decision-maker ultimately was and who was consulted before the decision was taken. In his oral evidence to the Hodge Review, the former Managing Director of Planning at TfL, Richard de Cani, stated:
- “I was very clear that it wasn’t a decision that I would take on my own, I would seek the input from other people in TfL and get the Commissioner to say he was happy with it, because I knew these were decisions that were quite significant.”⁸⁰*
- 3.26 At the GLA Oversight Committee Meeting on 11 October 2017, TfL Commissioner, Mike Brown MVO, was questioned by Assembly Member Tom Copley AM, “Presumably the buck stops with you and you would have had to sign this off?”, to which he replied: “I did not sign it off because, in the way that this was constructed, that was not required under the arrangement that existed at the time.”⁸¹

3.27 The TfL Commissioner has maintained that he was not a decision-maker, in this process but was consulted on the decision. On 18 July 2018, Tom Copley AM wrote to the TfL Commissioner, requesting TfL seek legal advice before approving the release of £9 million of DfT funding to the Trust, thereby fulfilling the Trust's request to draw down on this tranche of funding⁸². In his response on 7 August 2018, Mike Brown MVO stated that:

*"[...] the assessment of whether the conditions of payment had been met for the £7 million grant payment in early 2016 was made by the Managing Director of Planning (Richard de Cani) and was informed by discussions with colleagues from across the organisation, and based on our knowledge and scrutiny of the project as well as evidence presented by the Garden Bridge Trust...At this time the funding raised by the Trust was fluctuating but was substantial."*⁸³

4. Learning from the past

Key findings

- The Garden Bridge development was cancelled because the financial risk of continuing the project was too high, and the political and public appetite for the project had waned
- Fundamentally, however, the Garden Bridge project failed due to poorly defined governance mechanisms with unclear means of determining accountability and questionable transparency throughout
- TfL and the GLA have taken steps to address the issues raised and implement recommendations made in the various Garden Bridge investigations – but more needs to be done to improve the transparency and accountability of the GLA and its functional bodies

Why the Garden Bridge development was cancelled

- 4.1 2016 signalled a significant shift in the public and political context in which the Garden Bridge was being developed. It is these various factors that were fundamental to the eventual outcome of the Garden Bridge development being cancelled.
- 4.2 First, the change in the political landscape in early 2016 signalled the beginning of the end for the Garden Bridge project. The Garden Bridge was an endeavour of personal interest for the former Mayor, Boris Johnson; and it was his investment in its progress that sustained its development during critical 'go/no go' phases. This was demonstrated by the series of Mayoral Decisions that removed roadblocks related to meeting funding requirements or directing TfL to do whatever was organisationally possible to support its implementation.⁸⁴
- 4.3 The Trust recognised that political support from the former Mayor Boris Johnson was critical to the progress of the Bridge development. At the 10 March 2016 Trust Board meeting, it was noted that "the importance of solving [the funding issue and project delays] within the next fortnight was communicated to Boris [Johnson] ... The Trust does not want Boris to slip away before his term in office comes to an end."⁸⁵ With the election of the new Mayor, Sadiq Khan, in May 2016, maintaining executive buy-in was crucial to solving, in particular, their land right negotiation issues: "[we] are going to need some real political pressure put on those parties [Coin Street and Lambeth Council] to get things done."⁸⁶
- 4.4 At the time he took office, Mayor Sadiq Khan was in support of the Bridge. Mounting concerns from relevant stakeholders – such as the GLA Oversight Committee, Lambeth Council, Westminster City Council and Coin Street – regarding various elements of the project, including its future under different executive leadership, could not, however, be ignored. In his first 100 days, the Mayor was under increasing pressure to respond to the issue. In consideration of this changing landscape, the Mayor announced in September 2016 that Dame Margaret Hodge MP would conduct an independent review into the Garden Bridge project (the Hodge Review).⁸⁷
- 4.5 The findings of the Hodge Review were another key factor that was critical to the Garden Bridge being cancelled. From a political and public perspective, the Hodge review would highlight the fundamental issues hampering the project's viability, which would impact the ongoing development of the Garden Bridge in various ways:
 - fundraising for the private donations that were intended to fund most of the construction and maintenance of the Garden Bridge, had become more difficult in this environment of uncertainty – potential donors were hesitant to commit funding before they were confident of the outcome of the Hodge Review and/or if the project would even progress

- these challenges to securing private funding made the Trust more reliant on the public funds to keep the project going. Project delays as a result of stalled land right negotiations on both sides of the proposed bridge meant, however, they couldn't meet key delivery milestones and therefore receive the corresponding milestone payments from TfL
 - the Hodge Review also bolstered the reservations of key stakeholders, mainly those on the southern side, regarding the land rights
 - the Trust was driven to prematurely sign the construction contract as a short-term solution to its financial insecurity. The Trust reported it was motivated to do so, because if it awarded the construction contract then it could drawdown on its next tranche of funding from TfL. In doing so, the Trust believed this would signal to potential donors its commitment to the project going ahead, and that this would increase confidence in potential donors. Increased funding from private sources would then mean the Trust could progress the construction of the Bridge and mitigate the various other issues challenging the progress of the project.
- 4.6 In consideration of all the evidence and events that had transpired to date, including shifting public opinion, ongoing concerns of relevant stakeholders and the findings of the Hodge Review, the new Mayor concluded that the financial risk to the taxpayer of continuing with the development of the Garden Bridge was too high.⁸⁸ On 9 May 2017, the Mayor issued Mayoral Decision 2120, revoking approvals the GLA had previously provided to the Garden Bridge Trust to support its development.⁸⁹ As a result, the Trust no longer had guarantees regarding the GLA's obligations to the Trust regarding the river works licence with the Port of London Authority, nor with regard to securing the ongoing maintenance of the Garden Bridge – critical elements to the land right negotiation process.
- 4.7 In the context of increased funding insecurity, and no longer having Mayoral support to drive the development of the Bridge, the Trust formally announced the cancellation of the project in August 2017, and that the Trust itself would be closed in accordance with the *Companies Act 2006*.⁹⁰
- 4.8 In accordance with the *Greater London Authority Act 2007*, each Mayor – including the two previous, the incumbent, or future leaders – will seek to implement policies or projects that deliver on their broad vision for Greater London. Regardless of who holds the executive position, it is critical to ensure that the GLA and its functional bodies deliver this vision as transparently, effectively and appropriately as possible.

Recommendation 8

By December 2019, all significant infrastructure projects valued at £50 million or greater, that are funded in part or completely by public contributions, must be linked to Mayoral strategic directions.

Why the Garden Bridge project failed

- 4.9 The specific factors that were fundamental to the decision to cancel the development of the Garden Bridge were time-in-point; that is, an executive decision was made, based on the evidence at hand and in consideration of the public and political landscape, in what was determined to be the best interests of all Londoners. To ascertain how learnings from the challenges of this project can best be applied, it is necessary to examine the project as a whole; that is, what were the fundamental factors that contributed to the overall project failing?

Governance model was not fit-for-purpose

- 4.10 The governance model established for the delivery of the Garden Bridge did not meet the evolving requirements of the project. During the initial stages, it was thought that a third-party entity, the Trust, would be most appropriate to deliver the project for two reasons. First, the bridge was to be funded primarily through private sources, and it was beyond the scope of TfL to coordinate and manage fundraising functions. Secondly, it is beyond the remit of TfL to oversee the ongoing maintenance and operation of an infrastructure project like the Garden Bridge. In this sense, it appeared appropriate to have a third-party stakeholder involved in leading on the delivery of these key aspects. By assigning the Trust responsibility for the development and construction of a significant piece of infrastructure, however, TfL had limited its decision-making power, within its area of expertise, on this project. At the 27 October 2016 Trust Board meeting, the Charity Commission representative who led on the Commission's review into the Garden Bridge, noted:

*"... the Trust is unusual. It is normal practice for charities to engage in start-up projects – they often initiate projects, set the budgets and decide the location. The Trust [however] is in a different situation where it has inherited the project with no clear project full cost analysis, some of the documentation appears not to be in place and having picked up some flak [sic] for the project."*⁹¹

- 4.11 The requirements of projects vary as they mature. With the Garden Bridge, the progress of the project was accompanied by an increase in risk that could have been better off-set by a more hands-on approach from the project sponsors, TfL. With representation at all Trust Board meetings, TfL was fully aware of the significant and evolving risks associated with this project. TfL did not, however, sufficiently act upon these known risks and accepted the Trust's assurances that they could manage the risk and resolve the issues causing project delays.
- 4.12 A product of the ineffectual governance mechanisms was that there was no overarching strategic plan for the project, to which all administrative and operational functions were to align. The strategic business case was not fit-for-purpose; the absence of a procurement design meant the procurement processes were disconnected, and that the draft OMBP did not clearly

articulate the responsibilities and requirements for the planning and development phases of the Garden Bridge. As a result, determining accountability for how and when issues arose during project implementation was ambiguous.

- 4.13 Project sponsors must ensure governance systems are robust and remain fit for-purpose from project inception. Governance mechanisms must embed adequate financial and accountability processes to protect the public purse from the outset.

Recommendation 9

From November 2019, the strategic business plan process must include periodic reviews of governance mechanisms to mitigate the financial or operational impact when the nature of the project shifts (for example, from planning, to construction, to operation).

Recommendation 10

For all future infrastructure projects that will use a hybrid governance model (that is, involving a charity and TfL or another functional body of the GLA), the Charity Commission must be engaged early in the planning and development stage. This involves:

- formal consultation with the Charity Commission during the development of the strategic business plan
- the Charity Commission developing and issuing formal guidance regarding hybrid governance models and monitoring accordingly, within the scope of its regulatory compliance functions.

Misguided assumptions about project funding

- 4.14 Issues regarding funding for the Garden Bridge remained a constant concern throughout the project; related to both the source of funding (public versus private), as well as how the funding was managed by the Trust. The genesis of this issue was, however, the misguided assumption by TfL and the GLA at the initial concept stage in 2012-2013 that this significant infrastructure project would be primarily funded through private sources. All the evidence collected throughout the various scrutiny processes and correspondence with TfL, the Trust and other relevant stakeholders, indicates there was little consideration given to the conditionality attached to private donations – in particular, that access to significant sums of private donations was subject to meeting critical delivery milestones.
- 4.15 Funding contingency mechanisms to offset the implications of project delays and rising construction costs were drastically insufficient, and the resulting

dependency upon public sector contributions to maintain progress simply served to increase exposure to risk. Stalled land rights and planning permission negotiations with relevant stakeholders on both sides of the proposed bridge had led to project delays; yet the Trust's decision to sign the construction contract as a means of accessing public payments and unlocking private funding served to exacerbate, not alleviate, this precarious financial position.

- 4.16 The funding model established in 2015 had a twofold effect of creating challenges for TfL and the Trust. Though the Trust had ultimate responsibility for the planning, construction and ongoing operation of the Bridge, it was reliant upon public funding sources to sustain project development. TfL, having devolved oversight and delivery responsibility to the Trust, had created a situation whereby they had limited their capacity to directly mitigate risk. They did not, however, exercise their full functional and advisory capabilities as public funders of the project to pursue alternative ways of managing risk. For example, if TfL was able to advise the Mayor in such a way that would lead to a Mayoral Decision removing roadblocks to progress the project, then arguably there was the opportunity to advise the Mayor of the increasing risks. Rather, TfL maintained their position that this was a matter for the Trust – as decision-makers – to address, and they were fulfilling their duties, in accordance with Mayoral Decisions, to support this process.⁹²
- 4.17 In the May 2019 summons material, it was identified that a former Board member, Michael Leibreich, repeatedly raised with the TfL Board the risks to TfL related to the Trust's management of funding. In particular, at the December 2015 meeting, Mr Leibreich highlighted the "issue of risk to TfL's budget from any construction cost fundraising shortfall".⁹³ Given the Trust went on to sign the construction contract just two months later, it can be reasonably surmised that these concerns were largely ignored.
- 4.18 Further, in subsequent correspondence with fellow TfL Board members in March 2017, Mr Leibreich repeatedly communicated his position regarding TfL's review of the Trust's request to draw down on TfL's construction phase loan (should the project proceed), was a matter for the TfL Finance Committee, as well as the TfL Audit and Assurance Committee (AAC).⁹⁴ In April 2019, the TfL Board maintained its position that it was more so a matter for TfL's AAC.⁹⁵ This shows that in 2017, issues regarding TfL's governance still persisted.

Recommendation 11

The Public Accounts Committee (PAC) should commence an investigation into the Garden Bridge project. The PAC has the power to summons former executives and third-party stakeholders involved in the Garden Bridge project. Given funding for the project was initiated within Central Government, this would contribute to lessons learned.

What has been done to address these issues

- 4.19 TfL has taken steps to implement many of the recommendations made in the previous six reports which examined the various issues related to the planning and development of the Garden Bridge. This includes enhancements to Board level transparency and scrutiny of capital projects, greater monitoring of projects subject to Mayoral Decisions and a review of assurance processes for procurement activity.⁹⁶
- 4.20 There has also been ongoing correspondence between the Chair of the GLA Oversight Committee, Len Duvall AM, and EY⁹⁷, as external auditors of TfL, and with the current Mayor⁹⁸ over the full implementation of recommendations made and further issues raised.
- 4.21 TfL reported to their Board on 19 July 2017 that the functional body has acted to address the issues related to the management and delivery of procurement activities⁹⁹, such as:
- improving procurement capabilities, including providing Commercial staff training on the *Public Contracts Regulations Act 2015* and updating internal training module on procurement processes (for example, sharing guidance documents and briefing packs that explain how procurement should be carried out)
 - reviewing their assurance processes for procurement activity and introducing the use of a specialist software, called AWARD, to improve these processes and reduce risk and error
 - improving Board-level transparency and scrutiny, including: creating a Programmes and Investment Committee specifically to focus on TfL's investment programme, and more closely monitor activities that are subject to a Mayoral Decision
 - strengthening processes regarding the exercise of Commissioner's authority
 - reviewing employment conditions for senior staff, whereby outgoing employees will remain bound by TfL's Code of Conduct and Business Ethics to mitigate any conflicts of interest or to reallocate responsibilities accordingly.
- 4.22 There are currently no mechanisms, however, to determine the impact of these reported actions upon TfL or the GLA's project scoping, procurement, and project delivery processes.

Recommendation 12

By November 2019, TfL should have conducted a comprehensive review of its progress implementing all recommendations from the various investigations into the Garden Bridge project, including an impact assessment. This review must be provided to the GLA Oversight Committee in December 2019.

Appendices

Appendix 1 – Methodology

The Garden Bridge Working Group agreed the following terms and conditions for this investigation:

“To consider, on behalf of the London Assembly any additional information now available in relation to the Garden Bridge project and related matters, and to report back to the GLA Oversight Committee on those matters at the earliest opportunity”.

At its public evidence sessions, the Working Group took oral evidence from the following guests:

- Mike Brown MVO, Commissioner of Transport, TfL
- Andy Brown, Head of Corporate Services, TfL
- Alex Williams, Director of City Planning, TfL

During the investigation, the Working Group also received written correspondence from the following organisations:

- Lord Davies of Abersoch CBE, Chairman, Garden Bridge Trust
- Dr Scott Rice, Chair, Coin Street Community Builders
- Karl Havers, Partner, EY
- Richard de Cani, Global Planning Leader, Arup
- Mike Brown MVO, Commissioner of Transport, TfL
- Andy Brown, Head of Corporate Services, TfL

The investigation also used:

- material received in response to the series of summonses – in July 2017, January 2019 and May 2019 – issued by the GLA Oversight Committee to relevant stakeholders
- the meeting minutes from the Garden Bridge Trust
- oral evidence submitted to the Hodge Review.

Appendix 2 – Detailed timeline of events

2012	
May	11 May: Joanna Lumley writes to the Mayor, Boris Johnson, requesting a meeting about the Garden Bridge proposal.
July	26 July: Joanna Lumley and the founder of Thomas Heatherwick Studio, Thomas Heatherwick, meet the Mayor’s Chief of Staff, Sir Edward Lister, and the Deputy Mayor for Transport, Isabel Dedring.
September	24 September: Joanna Lumley and Thomas Heatherwick meet the Mayor, Sir Edward Lister and Isabel Dedring to discuss the proposal.
November	26 November: Joanna Lumley and Thomas Heatherwick meet with the former TfL Commissioner, Sir Peter Hendy CBE.
December	17 December: Joanna Lumley and Thomas Heatherwick meet Isabel Dedring, Sir Peter Hendy CBE and the former Managing Director of Planning at TfL, Michèle Dix.
2013	
January	16 January: TfL finalises a briefing note for next steps on the Garden Bridge project, including possible procurement approaches.
	21 January: Joanna Lumley and Thomas Heatherwick visit the Emirates Airline with Michèle Dix.
	31 January: Thomas Heatherwick meets with Sir Edward Lister and Sir Peter Hendy CBE.
February	1 February: Joanna Lumley and Thomas Heatherwick meet the Mayor, Sir Edward Lister and Isabel Dedring.
	Between 3 and 5 February: The Mayor, Sir Edward Lister and Isabel Dedring travel to San Francisco to meet with Apple executives to discuss, among other issues, possible sponsorship of the Garden Bridge. This meeting was also attended by Thomas Heatherwick.
	13 February: TfL formally launched the procurement for Garden Bridge conceptual design to three companies: Marks Barfield, Wilkinson Eyre, and Thomas Heatherwick Studio. Deadline for submissions set for 25 February 2013.

March	8 March: All three bidders formally notified of the outcome of the procurement process – Thomas Heatherwick Studio awarded contract for a final fee of £52,425.
April	12 April: TfL launches procurement process for Garden Bridge Technical Design. Deadline for submissions set for 1 May 2013.
May	TfL appoints Arup as lead consultant (for technical design, for a final fee of £8.4 million) and contract with Heatherwick Studio ends.
July	18 July: TfL Finance and Policy Committee approves ‘project authority’ to £4 million for the Garden Bridge project.
August	13 August: The Mayor writes to the former Chancellor of the Exchequer, George Osborne, regarding possible funding for the Garden Bridge project.
	27 August: Mayor issues Mayoral Decision, MD1248: Temple to South Bank Footbridge Development Proposals, directing TfL to ‘undertake activities to develop and help enable a proposed footbridge (the Garden Bridge)’.
October	30 October: Garden Bridge Trust incorporated as a charity.
November	21 November: Mayor and the former Chancellor agree a £60 million funding package for the Garden Bridge.
December	4 December: Government’s funding commitment announced in the National Infrastructure Plan.
	8 December: Chancellor writes to the Mayor confirming the terms of their funding agreement for the Garden Bridge.
2014	
January	14 January: Chief Secretary to the Treasury confirmed in his 2013 Autumn Settlement Letter to the Secretary of State for Transport that the government would fund £30 million for the bridge, on the condition that: <ul style="list-style-type: none"> - the Mayor of London would match this funding from TfL resources - a satisfactory business case would be produced, demonstrating that the project provided value for money - TfL would fund the Bridge’s ongoing maintenance - the Mayor would cover cost overruns or shortfalls in funding.
March	27 March: Mayor writes to the Chancellor outlining his objections to the Chancellor’s position regarding maintenance costs and risks of construction cost overruns.
May	TfL produces the strategic outline business case for the project. The DfT review against its criteria for assessing transport projects concluded: <ul style="list-style-type: none"> - there was significant risk that the scheme could represent poor value for money

	<ul style="list-style-type: none"> - the Bridge was predominantly not a transport scheme (and didn't align with any of the Department's specific policies) - forecast monetised transport benefits were low - upper estimates included a wide range of benefits associated with tourism and culture.
June	27 June: Mayor issues Mayoral Decision MD1355: Garden Bridge Development Proposals, directing TfL to provide up to £30 million funding to the Garden Bridge Trust 'for the purposes of securing the delivery and construction of the Garden Bridge'.
July	14 July: The DfT Board Investment and Commercial Committee scrutinises the business case and concludes there is a risk the project presents poor value for money but agrees to progress the option to provide funding through an increase in the block grant to TfL.
	21 July 2014: Submission provided to the Secretary of State for Transport, outlining recommendation that the Secretary of State should agree to increase the GLA transport grant by £30 million in 2014-15 (on the condition that TfL in turn would make the £30 million available to the Trust in phases, subject to the terms of a funding agreement).
September	25 September: Mayor's direction to TfL reported to the TfL Board in the Commissioner's report.
November	12 November: The Parliamentary Under-Secretary of State for Transport wrote to the Mayor to confirm an increase the TfL grant by £30 million (to reflect DfT's commitment to provide partial funding for the Bridge) and outlines non-legally binding terms for how the funding should be used for the Garden Bridge. This included a maximum of £8.2 million of the £30 million funding would be used for pre-construction activities (the cap was intended to limit the government's financial exposure should the project not go ahead).
	13 November: DfT paid £30 million in full to TfL, on the understanding that the conditions set out in the letter would be included in a formal funding agreement between TfL and the Trust.
December	Planning permission secured from Westminster City Council and Lambeth Council.
2015	
February	18 February: The GLA Executive Director of Development, Enterprise and Environment, confirms in writing to the Garden Bridge Trust that the Mayor will in principle provide a guarantee for the ongoing maintenance of the Garden Bridge.
April	Arup's contract with TfL ends and the Garden Bridge Trust takes over management of the consultant team with its own contract with Arup.

	22 April 2015: Ouseley J grants permission for Michael Ball of the Thames Central Open Spaces campaign to judicially review the granting of planning permission by Lambeth Council. ¹⁰⁰
	22 May: TfL requests permission from ministers to release a further £1.75 million of the Department's £30 million grant to the Trust for pre-construction activity. The Trust's forecasts at the time showed it needed an extra £3.5 million to cover activities before award of the main construction contract (then scheduled for September 2015). TfL proposed to split this £3.5 million evenly between TfL and the Department (the Trust assured TfL that overall cost estimates for the project remain unchanged at £175 million).
June	3 June: Caroline Pidgeon MBE AM writes to the former TfL Commissioner, Sir Peter Hendy CBE, outlining serious concerns about the procurement process.
	4 June: Boris Johnson issues Mayoral Decision (<i>MD1472 Garden Bridge Guarantees</i>), providing the following guarantees: <ul style="list-style-type: none"> - to the Port of London Authority, in respect of the obligations on the Garden Bridge Trust as a result of the river works licence - to Westminster City Council, to secure the ongoing maintenance of the Garden Bridge - to Lambeth Council, to secure the ongoing maintenance of the Garden Bridge.
	15 June: Former TfL Commissioner, Sir Peter Hendy CBE, writes to Caroline Pidgeon MBE AM, agreeing to launch an internal audit panel review of the Garden Bridge design procurement process that led to the appointment of Heatherwick Studio.
	17 June: The DfT officials advise their ministers to agree to increase the Department's exposure by £1.75 million.
	19 June: Via email to the Managing Director of Planning at TfL, the DfT confirm agreement to provide the Trust a further £1.75 million of its £30 million funding from the DfT for pre-construction activities (reflecting a revised limit of £9.95 million from the original £8.2 million outlined in original agreement).
	24 June: Councillor Lib Peck, former leader Lambeth Council, posts a blog post that suggests the Mayor should limit funds and supports Assembly concerns at £30 million from TfL funds for a project with limited transport impact. ¹⁰¹
July	2 July: TfL signs a funding agreement with the Garden Bridge Trust to specify how £60 million funding will be provided and terms and conditions. In particular, it included a condition that TfL would assume responsibility for overseeing the Trust as sponsor for the project and agree to release funding to the Trust subject to certain milestones being met.

September	15 September: TfL publishes its internal audit panel review of the Garden Bridge design procurement. This highlighted several areas where the procurement process followed did not comply with TfL policy and procedures.
	23 September: Former Leader of Lambeth Council, Councillor Lib Peck, writes to the former Mayor withdrawing the Council's support for the project because it opposed the level of financial support that TfL was providing for it. ¹⁰² Internal correspondence between senior GLA and TfL executives identifies consideration of options for negotiation with Lambeth Council. ¹⁰³
October	22 October: TfL Director of Internal Audit attends the London Assembly's GLA Oversight Committee meeting.
	1 October: Richard de Cani, formerly of TfL, writes to Sean Harriss, Chief Executive of Lambeth Council, outlining "an alternative assessment of the benefit of the project, of particular interest to Lambeth.", such as that £30 million from TfL leverages £90 million of private investment. ¹⁰⁴
	7 October: Richard de Cani writes again to Sean Harriss – "In response to concerns raised by Lambeth Council, TfL has reviewed the profile of payments of the public sector funding to ensure that the final £10 million payment towards construction will be retained until the very back-end of the construction period, and only paid to the Trust if sufficient additional private sector funding has not been forthcoming." ¹⁰⁵
November	2 November Leader of Lambeth, Councillor Lib Peck, announces on Lambeth Labour website of Lambeth's resolution of funding concerns with TfL. "I am pleased therefore we have reached a deal on the Garden Bridge's funding package. It means £20m of Transport for London's £30m contribution will be paid back – legally capping TfL's funding at £10m. It is still £10m too much in my view, but we negotiated hard to get a fairer deal for London taxpayers." ¹⁰⁶
	4 November: Richard de Cani meets with Isabel Deding to discuss what the Mayor could do to launch the commencement of construction in March. "Construction has been delayed slightly but still due to start in March and we are considering what the Mayor could do around the start of that." ¹⁰⁷
November	13 November: TfL alters its funding agreement with the Trust through a deed of variation, which converted one-third of its funding (£20 million) to the Trust into a repayable loan. Loan facility agreement signed.
December	9 December: Board of the Garden Bridge Trust meet. Andy Brown reports TfL will struggle to justify conditions for release of £7 million from DfT funds. The Trust press that it needs this funding in Feb 2016 to keep the project going. Andy Brown expresses concern that TfL has spent £26.4 million, which is at risk because not all planning and property issues are resolved.

	17 December: The Mayor, the TfL Commissioner and Richard de Cani attend the GLA Oversight Committee meeting, to answer questions about the Garden Bridge project.
2016	
January	6 January: The Trust's chairman wrote to the Department's Parliamentary Under-Secretary to inform that the Trust intended to formally let the construction contract (award of the contract would give the Trust access to a further £7 million of funding).
	7 January: National Audit Office writes to Gareth Thomas MP of the Public Accounts Committee outlining their key findings related to the DfT's rationale (including any underpinning Value For Money [VFM] assessment) for providing £30 million to the Garden Bridge project. It identified the following areas of concern: <ul style="list-style-type: none"> - Should the project fail, the DfT is at risk of having obtained no substantial benefits in return for its grant, particularly in respect of the £10 million earmarked for pre-contract work - The VFM case for the project – and therefore the grant – is subject to a high degree of uncertainty - The DfT knew of these concerns but provided money anyway (in context of 1. fact that initial funding commitments were made by the Chancellor to the Mayor, without the DfT's involvement; and 2. the DfT was under pressure to make a quick decision to complete the project before Thames Tideway Tunnel construction began.¹⁰⁸
	14 January: Board of the Garden Bridge Trust meet to discuss the construction contract with Bouygues/Cimolai SpA. Capital cost of the Garden Bridge had increased to £185 million - funding gap of £54 million existed. Andy Brown, TfL, reiterates Trust needs to demonstrate conditions met and risks reduced before funding released by TfL. Trustees ask if the trust would be reckless in signing the construction contract without the full funds in the bank and note there are still 22 hurdles (many significant) to overcome. The Chair and Deputy Chair reassure Trustees, with the Chairman conveying that news of the construction contract being signed will provide a boost in donations and start to “quietly informing a number of individuals that the project is going ahead.”
	27 January: The Garden Bridge Trust informs TfL of its intention to sign the construction contract with Bouygues/Cimolai SpA, and requests the release of the next stage of funding. The Deputy Chair, Sir Paul Morrell, wrote to TfL to report the project has met the six conditions in the funding agreement, including raising £145 million to pay for the bridge (this including £60 million public sector contribution).

	29 January: TfL informs DfT of its intention to authorise the next funding release of £7 million and requests the DfT to agree to release the next £3.5 million of its funding once contract was let (agreeing to release additional funding at this stage would increase exposure to pre-construction losses to £13.5 million).
February	9 Feb: The Garden Bridge Trust signs a construction contract with Bouygues/Cimolai SpA.
	9 February: The DfT officials advised ministers that the department should refuse to increase its exposure (i.e. agree to release £3.5 million more funding) – any additional funding should be at TfL’s own risk.
	12 February: The DfT official’s advice was not followed. The Parliamentary Under-Secretary wrote to the Mayor that the Department’s ‘cap’ on preconstruction activity can be increased by £3.5 million to £13.45 million. But, DfT would not allow the Trust to access any more of £30 million contribution (now £16.55 million remaining) until the project’s remaining issues regarding land acquisition and meeting planning conditions had been resolved.
	17 February: Board of the Garden Bridge Trust meet. Trustees report £130 million raised (less than the £145m reported in Jan) including the £60 million public contribution.
	23 February: the Chairman of the Trust met with relevant ministers to raise concerns about cash flow to meet future liabilities with them for the first time.
	25 February: the former Chair of the TfL Audit and Assurance Committee attends the London Assembly GLA Oversight Committee to answer questions about the audit.
March	8 March: the TfL Audit and Assurance Committee request EY carry out an independent review of the internal audit process.
	10 March: Board of the Garden Bridge Trust meet. Minutes reported that the Trust will be in deficit if project terminated, after clawback costs. Meeting with former Mayor, Boris Johnson, and discussion of the need for a letter of cover from the former Chancellor of the Exchequer, George Osborne, before Boris Johnson’s term ends.
April	5 April: The Garden Bridge Trust formally requests the DfT for assurance to draw £15 million from Government’s contribution to the project to cover its contractual liabilities should the project be cancelled.
	22 April: Boris Johnson issues Mayoral Decisions MD 1647 <i>Garden Bridge Guarantees</i> , amending his previous decision (approved June 2015) regarding conditions for the provision of guarantees to the Garden Bridge Trust to “the Trust demonstrating to the Mayor’s satisfaction that it has <i>a satisfactory funding strategy</i> [previously a satisfactory level of funding] in place to operate and maintain the Garden Bridge for at least the first five years from its completion.” ¹⁰⁹

	The Garden Bridge Trust requests TfL for under-writing until 31 May 2016.
	25 April: TfL underwrites the project's cancellation liabilities up to £1.3 million to the end of May 2016 via a variation to the funding agreement.
	27 April: Board of the Garden Bridge Trust meet. Graph presented that outlines potential liabilities in the event that Trustees could not meet if project terminated May-Sep. Trust needs to secure further source of funds "in order to meet all liabilities in the unlikely event of termination."
May	5 May: Sadiq Khan elected Mayor of London.
	13 May: the Chairman of the Trust repeats his request for the DfT to underwrite construction liabilities (of £15 million) for a limited period (which would then bring the Department's exposure to pre-construction loses to £28.5 million).
	23 May: Board of the Garden Bridge Trust meet. Key topic of discussion is search for a guarantee of up to £15 million to underwrite in event of termination. Cost of bridge approaching £200 million.
	24 May: The Accounting Officer sought a ministerial direction to approve a further increase in DfT's pre-construction commitments to the Garden Bridge.
	25 May: The Secretary of State for Transport formally directed the Accounting Officer to increase DfT's pre-construction commitments to the Garden Bridge to up to £15 million.
	25 May: The Government writes to the Garden Bridge Trust, agreeing to underwrite the project's cancellation liabilities up to £15 million to the end of September 2016.
	25 May: Sadiq Khan's first Mayor's Question Time. The Mayor announces his support for continuing to build the Garden Bridge as it would cost the taxpayer more to cancel.
June	28 June: Board of the Garden Bridge Trust meet. Trustees informed that the Charity Commission has received two complaints regarding the extent of public money involved in the project.
July	11 July: The Garden Bridge Trust writes to the DfT asking for it to extend its underwriting of the project's cancellation liabilities to September 2017 (a further 12 months).
	29 July: The DfT officials advised ministers against putting more public money at risk by extending government guarantee.
	1 July: The Garden Bridge Trust puts the contractors on standby in order to resolve ongoing land negotiations. They have not yet procured the land on the Southbank for the bridge to rest on.

August	23 August: The DfT agrees to extend its underwriting of the project's cancellation liabilities for as long as required, but with liabilities capped at £9 million. Capping the government guarantee at £9 million reduced the Department's financial exposure by £6 million, should the project not go ahead. This took government's overall financial exposure from £28.5 million to £22.5 million.
September	13 Sep: Board of the Garden Bridge Trust meet. Headline costs now £215-£220 million because of delays, contract inflation and increased fees.
	EY provides its final audit report to TfL Audit and Assurance Committee.
	22 September: Sadiq Khan commissions Dame Margaret Hodge MP to look in detail at whether value for money has been achieved from taxpayers' contributions and investigate the work of TfL, the GLA and other relevant authorities on the Garden Bridge, going back to when it was first proposed.
October	11 October: National Audit Office publishes its report on the DfT's funding of the Garden Bridge, finding breaches in protocol throughout and a substantial risk that the project would not go ahead and that the DfT stood to lose £22.5 million of its £30 million grant.
	11 October: TfL reports to its Audit and Assurance Committee that recommendations made by EY (its external auditors) have been implemented.
	27 October: Board of the Garden Bridge Trust meet. Neil Robertson, Charity Commission, discusses its report on the Operational Compliance Case Review. Primary focus was on the financial controls and Trustee oversight of this.
2017	
January	11 January: The Garden Bridge Trust's financial statement and accounts published for the year ended March 2016 showing a £56 million shortfall. ¹¹⁰
February	28 February: The Charity Commission publishes its report on the Garden Bridge Trust, finding that: <ul style="list-style-type: none"> - the Trustees were meeting their duties and were acting in compliance with charity law - the Trustees provided strategic leadership and direction to the charity, understand their duties and responsibilities as Trustees, and have evidenced robust and informed decision-making.

April	7 April: Final report of the Hodge Review is published, concluding that value for money for the taxpayer had not been secured and it would be better for the taxpayer to accept the financial loss of cancelling the project than to risk the potential uncertain additional costs to the public purse if the project proceeded. ¹¹¹
	28 April: Sadiq Khan sends a letter to the Chairman of the Garden Bridge Trust, Lord Davies CBE, stating that he is not prepared to sign the guarantee for the annual maintenance costs of the Bridge, a condition of planning consent, despite previous assurances given about his support for the project. ¹¹²
May	9 May: The Mayor issues Mayoral Decision MD2120, revoking approvals for the Garden Bridge project. ¹¹³
	13 July: TfL Board considers its response to the Hodge Review. ¹¹⁴
August	14 August: The Trust announces that it is cancelling the project.
December	8 December: TfL Commissioner writes to the Chair of the London Assembly GLA Oversight Committee, outlining TfL's actions in response to investigations into Garden Bridge project.
	GLA Oversight Committee issues summons to Boris Johnson MP (then Foreign Secretary) to appear before it and answer questions about the failure of the Garden Bridge project.
2018	
February	13 Feb: Garden Bridge Trust sends redacted minutes of its Board meetings to TfL.
March	1 March: Boris Johnson MP appears before GLA Oversight Committee.
May	9 May: Chair of the GLA Oversight Committee, Len Duvall AM, writes to the Mayor and outlines lessons learned from failures of the Garden Bridge project.
	15 May: TfL Commissioner, Mike Brown MVO, provides Tom Copley AM redacted minutes from the Board of Garden Bridge Trust meetings.
	22 May: Tom Copley AM writes to Mike Brown MVO having read the Trustees' minutes. As part of their response, TfL publish the minutes of the Garden Bridge Trust board meetings. ¹¹⁵
June	12 June: Mayor responds to Len Duvall's AM letter of 9 May reporting on actions taken.
November	15 November: GLA Oversight Committee (Conservatives abstaining) establishes the Garden Bridge Working Group, chaired by Tom Copley AM.

December	10 December: EY reply to Len Duvall’s AM letter of 16 August, confirming that following their response to the Hodge Review considered at TfL Audit and Assurance Committee in July 2017, “procedures put in place following the previous reviews should be sufficient to prevent a similar situation in the future”. ¹¹⁶ EY also confirm that their audit planning report for 2018-19 will include the implementation of changes implemented as a result of Garden Bridge reviews, and any other projects similar to the Garden Bridge. Results to be reported to Audit and Assurance Committee in June 2019.
	13 December: First informal meeting of the Garden Bridge Working Group.
	Will Hurst of Architects Journal requests communications under <i>Freedom of Information Act</i> between TfL officials and the Garden Bridge Trust since 1 March 2018.
2019	
January	30 January: GLA Oversight Committee issues summons to the following TfL stakeholders, to produce communications between 1 March 2018 and 25 January 2019: <ul style="list-style-type: none"> - Mike Brown MVO, Commissioner - Andy Brown, Head of Corporate Affairs - Howard Carter, General Counsel - Charles Ritchie, Legal Manager - Alex Williams, Director of City Planning.
February	Documents published by TfL, including text exchanges as requested, a breakdown of payments accepted by the Garden Bridge Trust as owing to donors and contractors. ¹¹⁷
March	26 March: Tom Copley AM writes to the Chairman of the Garden Bridge Trust, Lord Davies CBE, inviting board members to attend the April meeting of the Garden Bridge Working Group.
April	5 April: Lord Davies CBE writes to Tom Copley AM – declines invitation, stating: “We do not believe the Working Group to be representative of the full membership of the Assembly; and nor can we have faith in its objectivity given that leading members of the Group have been so critical of both the Garden Bridge project and the Trust over a matter of years, without at any time feeling it would be helpful to speak to the Trust. Had they done so they would have learned that there is indeed another “side of the story.”
	15 April: Meeting of Garden Bridge Working Group with Andy Brown, Head of Corporate Services, TfL.

May	<p>13 May: Meeting of the Garden Bridge Working Group with representatives from TfL:</p> <ul style="list-style-type: none"> - Mike Brown MVO, Commissioner - Alex Williams, Director of City Planning - Andy Brown, Head of Corporate Services.
	<p>15 May: London Oversight Committee agreed to summons:¹¹⁸</p> <ol style="list-style-type: none"> 1. Mike Brown MVO, the Commissioner of TfL; Sadiq Khan, the Chair of the TfL Board; and Heidi Alexander, the Deputy Mayor for Transport, to provide all following documents relating to the Garden Bridge: <ol style="list-style-type: none"> a. briefings and draft briefings b. presentations c. e-mail correspondence, including e-mail correspondence held by TfL to and from previous employees d. copies of the risk register of the Garden Bridge Trust e. press releases, statements and communications plans f. any correspondence with or from organisations with involvement in the Garden Bridge project, such as the Independent Investment Programme Advisory Group. 2. The current members of the TfL Board and panels and committees to provide the Assembly with all written correspondence sent or received related to the Garden Bridge project.
	<p>28 May: Mike Brown MVO writes to Len Duvall AM acknowledging summons.</p>
	<p>31 May: Mike Brown MVO writes letter responding to Oversight Committee regarding summons. Some summons material was not provided, including:</p> <ul style="list-style-type: none"> - material published with Board and Committee papers related to the Garden Bridge - replies to Freedom of Information requests which are also published - items where the Garden Bridge is mentioned only peripherally or where material is duplicated.
June	<p>10 June: Tom Copley AM writes to Mr Rob Bradley, CEO of Bouygues UK, requesting a full breakdown of the items, activities and actors that required Bouygues/Cimolai SpA to utilise monies contracted to them by the Garden Bridge Trust – total monies given amounted to £21,367,755. Response requested by 17 June 2019.</p>

	<p>18 June: Tom Copley AM writes letter to TfL’s Managing Director of Planning, Richard de Cani, requesting information related to:</p> <ul style="list-style-type: none"> - How decisions were made within TfL - How decisions were communicated between the Garden Bridge Trust and TfL, and within TfL.
August	<p>15 August: Tom Copley AM writes letter to Coin Street Community Builders – Dr Scott Rice (Chair) and Mr Iain Tuckett (Group Director) – outlining key quotes from Andy Brown regarding TfL engagement/negotiation process with Coin Street (as provided at the April and May meetings of the Working Group) to confirm their perspective on the nature of their engagements with TfL & Garden Bridge Trust. Coin Street provide response on 30 August 2019.</p>

Appendix 3 – Garden Bridge Audits and Investigations

Objective	Key findings	Recommendations
<p><i>Audit of the procurement of design and development services for the Temple to South Bank Footbridge Project (TfL Internal Audit)</i></p> <p>15 September 2015</p>		
<p>The objective of the audit was to provide assurance that the procurements of design and development services for the Temple to South Bank footbridge Project were undertaken in accordance with procurement regulations and approved procedures, and were open, fair and transparent.</p>	<p>1. The audit did not find any evidence that would suggest that the final recommendations did not provide value for money from the winning bidders.</p> <p>2. The audit identified no issues in either procurement with regard to:</p> <ul style="list-style-type: none"> • the selection of bidders • the development of the tender and associated contract documentation • the procedure used when awarding the contracts and providing the unsuccessful bidders with an opportunity for feedback • the procedures used by TfL to manage the project and contracts following award. 	<p>1. At the start of any procurement, and commensurate to the size and level of risk, TfL Commercial should brief all staff involved in the process giving clear instructions relating to: the process that will be followed, roles and responsibilities, the documentation they will be expected to produce and provide to TfL Commercial escalation procedures for reporting non-compliance. This briefing will emphasise the rules of engagement with bidders and the need for segregation of duties during the evaluation of bids.</p> <p>2. TfL Commercial should be robust in ensuring that issues in relation to the procurement process are highlighted on a timely basis and escalated as appropriate to ensure action is taken to mitigate any breaches of policy or procedure.</p>

	3. TfL's role in the project was unclear from the outset and this was a strong factor in there not being an agreed procurement strategy in place.	3. TfL Commercial should identify the reason(s) that led to this error and whether improved controls need to be put in place.
<p><i>The Garden Bridge Design Project Procurement (GLA Oversight Committee)</i></p> <p>16 March 2016</p>		
<p>The investigation sought to examine both the procurement process and the internal audit review. This was not an investigation into the merits or otherwise of a Garden Bridge but instead focused solely on the procurement processes around its design.</p>	<ul style="list-style-type: none"> • The Mayor should have been more upfront about the range and nature of contacts between his Office, TfL senior management and Heatherwick Studio. • TfL did not have a clear idea of the extent of its involvement in the early stages of the project, leading to the decision to run a closed tendering process for the design contract and a series of procedural errors in the procurement process. • The published draft of the audit carried out by TfL failed to address the original objective and scope of the project. Instead, it judged the process on 'value for money' terms, when the audit's original intention was to assess its openness and transparency. The conclusion of the internal audit also underwent substantial changes to include mitigating statements about TfL's actions in the procurement process, remove criticisms of the process's openness and transparency and insert the value for money judgement. 	<ul style="list-style-type: none"> • TfL to consider reimbursing the unsuccessful bidders from the Garden Bridge design contract to compensate them for the time and expense incurred in preparing their proposals for a pedestrian bridge. • The Mayor's office should compile written records of all meetings the Mayor holds with external bodies, including clarity about what capacity he is there in. • Where major priority projects are commissioned by a future Mayor and are not in the Mayor's Transport Strategy, that the Mayor implements them by directing the TfL Board. • The TfL Audit & Assurance Committee should publish audit reports in full, not just the summary and conclusions as is now the case.

Investigation: the Department for Transport's funding of the Garden Bridge (National Audit Office)

1 October 2016

The investigation looks at: the DfT's initial decision to provide grant funding to the Trust. It also considers the Department's decision to increase, on three occasions, the amount of its £30 million contribution that it was willing to commit to before construction started on the project.

The National Audit Office's (NAO) review did not assess the value for money of the project as a whole. It is limited to the portion of funding provided by the Department. The NAO is not the auditor of TfL or the Trust.

- The initial decision to fund the project was made by then Chancellor George Osborne without involvement of the DfT.
- The DfT's assessment of the business case concluded that there was a significant risk that the bridge could represent poor value for money.
- The DfT agreed to make £30 million of investment despite its concerns about the value for money.
- Because the funding was provided through TfL, the DfT had limited oversight of its support to the Trust.
- The DfT sought to protect taxpayers' money by imposing a cap on the amount of its funding to be used for pre-construction activity, but subsequently relaxed this requirement on three separate occasions, despite considerable uncertainty about whether the bridge would be built.
- When the DfT made its decision to provide funding towards the bridge, three out of four conditions set by the Chancellor as the basis for Government to provide funding, had not been met. Only one had been met – TfL would match the Department's funding of £30 million and release it to the Trust on an equal basis, although TfL converted £20 million of its contribution to a loan.

No recommendations made.

	<p>Responsibility for ongoing maintenance, if the Trust was not able to raise sufficient funds, was never agreed.</p> <ul style="list-style-type: none"> • In October 2016, the NAO thought there was a significant risk that the bridge wouldn't go ahead. By that point, the Trust still hadn't secured the land on the South Bank, the main contractor had been put on standby, construction had been delayed until Spring 2017 (18-month delay). The DfT's internal audit report found a funding gap between the project costs and likely private investment. • In October 2016, the DfT stood to lose £22.5 million of its £30 million grant if the project didn't proceed - £13.5 million in costs so far to complete pre-construction activity and £9 million of cancellation liabilities. The DfT feared that if the project continued, Government might be approached for extra funding, should the Trust face a funding shortfall. <p>"The pattern of behaviour outlined in this report is one in which the Trust has repeatedly approached the government to release more of its funding for pre-construction activity when it encounters challenges. The Department, in turn, has agreed to the Trust's requests."</p>	
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<i>Independent Review of Internal Audit of Garden Bridge Procurements (EY)</i>		
11 October 2016		
<p>To perform an independent review following issues raised over the robustness of the TfL Internal Audit review of the Garden Bridge design and engineering support procurements. The review was conducted cognisant of the external coverage and correspondence received from third parties since completion of the audit.</p> <p>The report summarises the findings of the review examining the work undertaken by TfL Internal Audit to support the conclusions reported in the audit memorandum issued 15 September 2015. It covers the following elements of the Internal Audit delivery: Planning, Fieldwork,</p>	<p>The final report’s conclusion on Official Journal of the EU (OJEU) was correct, as the engineering procurement was undertaken under a properly constructed OJEU framework.</p> <ul style="list-style-type: none"> • The final report contained a large number of recommendations, and the only recommendation that we would add would be for TfL to consider what additional review processes it might put in place to ensure key procurements follow the correct process, particularly on high profile projects. • We disagreed with the report conclusion on two of the risks areas where it was assessed in the Final report there were no issues arising. Whilst in regards to Contract award and debriefing the issue had been highlighted under another section, there were issues regarding developing and approving the Invitation to Tender which were not included in the report. • A few areas of investigation were not followed through as robustly as we might have expected, and several additional findings could have been added to the report. 	<ul style="list-style-type: none"> • Reminders to the Internal Audit Team of a number of points relating to the documentation of audit findings within the audit file. Internal Audit acknowledges the importance of an appropriate level of documentation of findings, and this is already incorporated into its methodologies. Internal Audit staff will be reminded of the specific points raised by EY. • Additional management action to enhance the monitoring of procurements to ensure compliance with policy and procedures, particularly on high profile procurements. TfL is currently undertaking a review of its commercial processes and this recommendation will be implemented as part of that review. • Reminders to audit managers regarding review of audit working papers prior to issue of the draft report. Internal Audit’s methodologies already require managers to carry out sufficient review of audit working papers to satisfy themselves that the audit has been properly conducted and appropriate conclusions drawn. Audit managers will be reminded of the specific points noted by EY.

<p>Reporting, Follow Up and Quality.</p>	<ul style="list-style-type: none"> • The completion of the audit file documentation and the timeliness/thoroughness of the review process could have been better. 	<ul style="list-style-type: none"> • Suggested enhancements to audit terms of reference/engagement letters. The points mentioned by EY are included in engagement letters as appropriate to the particular circumstances of each review.
<p><i>Case Report: Garden Bridge Trust</i> (Charity Commission report) 28 February 2017</p>		
<p>The investigation reviewed:</p> <ul style="list-style-type: none"> • the awarding of contracts by the charity, including whether conflicts of interest had been declared and properly managed • the due diligence carried out by the charity and the charity's ability to carry out a project of this size • the funding, structure and governance of the charity. <p>The objective was to ensure the charity is complying with the legal framework that it operates in; to ensure the charity's governance, including financial governance, is fit for purpose; and to identify</p>	<ul style="list-style-type: none"> • the processes for awarding of contracts appear to have been robust. However, Trustees did not fully explore the opportunities to compare the critical paths of other comparable infrastructure projects and thus better enable themselves to assess project risk. • conflict of interests within the charity were managed in line with the charity's policy. The regulator can also confirm that benefactors were not party to contracts made by the charity. • The Trustees of the charity met required standards of financial management and were able to justify the high forward spend made by the charity and account for the spend to date. The Commission considers that the Trustees could make improvements to their annual reporting, to provide greater insight to the progress made and challenges addressed in the last financial year. 	<p>No recommendations made.</p>

evidence of good practice already in place and advise on areas for improvement.		
<i>Independent Review into the Garden Bridge project (Dame Margaret Hodge MP)</i> September 2017		
The focus of this review is to assess value for money, escalating costs and conduct and procedures.	<ol style="list-style-type: none"> 1. Decisions on the Garden Bridge were driven by electoral cycles rather than value for money. From its inception when there was confusion as to its purpose, through a weak business case that was constructed after contracts had been let and money had been spent, little regard has been had to value for money. 2. The original ambition to fund the Garden Bridge solely through private finance has been abandoned. What started life as a project costing an estimated £60 million is likely to end up costing over £200 million. 3. There are continuing risks and uncertainties associated with the capital costs 	<p><i>On value for money and escalating cost:</i> The Mayor should not sign any guarantees until it is confirmed that the private capital money to build the bridge has been secured by the Garden Bridge Trust.</p> <ol style="list-style-type: none"> 1. Accept the loss and halt the project, n the agreement to underwrite cancellation costs by the Government (bringing the bill to the taxpayer up to £46.4 million) 2. where hybrid structures are put into place to deliver projects funded by both the public and private sector it is vital that the project is well planned, properly assessed and costed and that decisions are taken in a transparent and open way. There should be clarity of purpose, appropriate governance arrangements, open and robust project management protocols and an honest assessment of risk and affordability <p><i>On Conduct and procedures:</i> ensure greater transparency is introduced for procurement processes and more effective checks and balances</p>

		<p>are put in place to ensure that public money is properly and well spent. Including:</p> <ol style="list-style-type: none"> 1. Include improved powers to the TfL Board and its committees so that they can intervene where appropriate. 2. Review delegations to the Commissioner at TfL should be reviewed, to ensure Commissioner is not appropriately and publicly accountable for the public money spent. 3. All decisions about projects taken by the Mayor in informal meetings as well as those taken by senior staff working at TfL should be properly recorded and documented. 4. Guarantee that procedures and protocols are consistently followed – Review the authority and accountability of the Commercial, Legal and Internal Audit teams within TfL to make certain that their advice is independent and that their accountability reinforces that independence. 5. Mayor to conduct a review of employment conditions so that there can be no hint of a conflict of interest when contracts are let by TfL or the GLA.
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<p><i>The Garden Bridge project: Charity Commission concluding report (Charity Commission report)</i> 9 April 2019</p>		
<p>The Commission was not deciding on whether the Trustees of the Garden Bridge Trust made the right decisions but whether the trustees adhered to the requirements of charity law. We have also taken additional, exceptional steps in our scrutiny of the Trustees' conduct and management of the Garden Bridge Trust. These steps included a direct approach to the Commissioner of TfL, to ascertain if TfL, as the one of the main public funders of the project, had any concerns about the charity's use of TfL funds. We received confirmation that TfL had no such concerns.</p>	<p>We concluded in respect of the decision to let the contract for the construction of the bridge that:</p> <ul style="list-style-type: none"> • the Trustees had power to make the decision • the Trustees followed the principles of decision-making referred to above • the decision was within the range of decisions that a reasonable body of Trustees could have made 	<p>In summary, the Commission remain assured that the Trustees fulfilled their legal duties in their decision-making regarding the construction of the bridge, and have seen no evidence to suggest the Trustees have failed in their duties since publishing our 2017 report.</p> <p>For charities in these situations, transparency and accountability should go beyond complying with basic financial reporting requirements to being able to explain how and why decisions are being made in such a way to best deliver the charity's purpose.</p>

References

¹ Original estimate was between £159 – £175 million. The Chancellor’s 2013 Autumn Statement allocated £30 million of a total £60 million public sector contribution, then stated the remainder – “estimated to be £115 million” – would be funded privately (for a total of £175 million). TfL’s original business case (May 2014) then provided an estimate of £159 million for the project, which included £120 million for the Bridge, and £39 million for inflation and non-recoverable VAT.

² Charity Commission for England and Wales, *The Garden Bridge project: Charity Commission concluding report* (9 April 2019). Available online at <https://www.gov.uk/government/publications/the-garden-bridge-project-charity-commission-concluding-report/the-garden-bridge-project-charity-commission-concluding-report>.

³ At the Mayor’s Question Time on 22 October 2014, London Assembly Member Caroline Pidgeon MBE questioned former Mayor Boris Johnson about the Garden Bridge project’s value for money (<https://www.london.gov.uk/questions/2014/3558>). On 3 June 2015, Caroline Pidgeon MBE AM wrote to the TfL Commissioner (formerly, Sir Peter Hendy) raising concerns regarding the procurement design for the Garden Bridge. On 15 June 2015, the TfL Commissioner responded and confirmed a review of the design contract procurements would be undertaken and the findings published. This correspondence was referenced in a letter from the new TfL Commissioner, Mike Brown MVO, to Caroline Pidgeon MBE AM, enclosing the internal audit report (15 September). Available online at <http://content.tfl.gov.uk/audit-of-the-procurement-of-design-and-development-services-accessible.pdf>.

⁴ <http://content.tfl.gov.uk/audit-of-the-procurement-of-design-and-development-services-accessible.pdf>

⁵ <https://www.london.gov.uk/about-us/london-assembly/london-assembly-publications/garden-bridge-design-procurement>

⁶ <https://www.nao.org.uk/report/investigation-the-department-for-transport-funding-of-the-garden-bridge/>

⁷ <http://content.tfl.gov.uk/aac-20161011-part-1-item08-ey-review-of-internal-audit.pdf>

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https://www.london.gov.uk/sites/default/files/md2108_appendix_garden_bridge_review.pdf

⁹ <https://www.gov.uk/government/publications/the-garden-bridge-project-charity-commission-concluding-report/the-garden-bridge-project-charity-commission-concluding-report>

¹⁰ Greater London Authority, *Oral Update on the Report of the Mayor (Supplementary) [1]*, Mayor’s Question Time (25 May 2016). Available online at <https://www.london.gov.uk/questions/2016/1848-0>.

¹¹ Greater London Authority, *Press release: Dame Margaret Hodge MP to conduct review into Garden Bridge project* (22 September 2016). Available online at <https://www.london.gov.uk/press-releases/mayoral/review-to-be-conducted-into-garden-bridge-project>.

¹² Garden Bridge Trust, *Letter from Chairman Lord Davies of Abersoch CBE, to the Mayor of London, Sadiq Khan* (14 August 2017). Available online at

https://www.scribd.com/document/356264753/Letter-to-the-Mayor#download&from_embed.

¹³ Transport for London, *Detailed breakdown of Garden Bridge project costs since its inception* (as at 30 November 2018). Available online at <http://content.tfl.gov.uk/gbt-costs-breakdown.pdf>

¹⁴ TfL Internal Audit, *Audit of the procurement of design and development services for the Temple to South Bank Footbridge Project* (15 September 2015), pg. 2.

¹⁵ Greater London Authority, *Mayoral Decision MD1248: Temple to South Bank Footbridge Development Proposals* (27 August 2013). Available online at https://www.london.gov.uk/decisions/md1248-temple-south-bank-footbridge-development-proposals#_blank

¹⁶ HM Treasury, Chancellor of the Exchequer, *Autumn Statement 2013* (Section 2.198), pg. 102. Available online at https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/263942/35062_Autumn_Statement_2013.pdf

¹⁷ Transport for London, *The Garden Bridge: Strategic Outline Business Case* (May 2014). Available online at <http://content.tfl.gov.uk/garden-bridge-strategic-outline-business-case.pdf>. This revised total costing for the project is lower than the original estimate included in the Chancellor's 2013 Autumn Statement – see footnote 1.

¹⁸ Greater London Authority, *Mayoral Decision MD1355: Garden Bridge Development Proposals* (27 June 2014). Available online at <https://www.london.gov.uk/decisions/md1355-garden-bridge-development-proposals>

¹⁹ See Annex A <https://www.parliament.uk/documents/commons-committees/public-accounts/written-evidence/2015-20-Parliament/pac-submission-garden-bridge-project-review-281016.pdf>.

²⁰ Greater London Authority, *Mayoral Decision MD1472: Garden Bridge Guarantees* (4 June 2015). Available online at <https://www.london.gov.uk/decisions/md1472-garden-bridge-guarantees>

²¹ Ibid.

²² *Blog of Councillor Lib Peck, former Leader of Lambeth Council* (24 June 2015). Available online at <https://libpeck.wordpress.com/2015/06/24/garden-bridge-is-bold-and-ambitious-but-the-mayor-should-not-be-issuing-a-blank-cheque/>

²³ https://web.archive.org/web/20171025222006/http://www.lambeth-labour.org.uk/garden_bridge_update

²⁴ <http://content.tfl.gov.uk/gb-summons-may2019.pdf#page=209>, pg. 209.

²⁵ <https://web.archive.org/web/20151114193406/http://www.lambeth-labour.org.uk/blog>.

²⁶ Transport for London, *Deed of Grant relating to The Garden Bridge Project (Transport for London and Garden Bridge Trust)* (2 July 2015). Available online at <http://content.tfl.gov.uk/tfl-gbt-funding-agreements-and-variations.pdf>

²⁷ Meaning, equal in right of payment.

²⁸ The original Deed of Grant was not amended; rather, a Deed of Variation was issued. Both funding agreements are available online at <http://content.tfl.gov.uk/tfl-gbt-funding-agreements-and-variations.pdf>.

- ²⁹ National Audit Office, *Investigation: Department for Transport Funding of the Garden Bridge*, Section 2.16, pg. 5.
- ³⁰ Department for Transport, *Letter from Permanent Secretary, Sir Philip Rutnam, to Secretary of State for Transport, Rt Hon Patrick McLoughlin MP* (24 May 2016). Letter available online at https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/558980/garden-bridge-letter-from-dft-permanent-secretary-to-the-secretary-of-state-for-transport.pdf.
- ³¹ Greater London Authority, *Mayoral Decision MD1647: Garden Bridge Guarantees* (22 April 2016). Available online at <https://www.london.gov.uk/decisions/md1647-garden-bridge-guarantees>
- ³² <https://www.london.gov.uk/about-us/london-assembly/london-assembly-publications/garden-bridge-design-procurement>.
- ³³ Greater London Authority, *Mayoral Decision MD2120: Revoking of approvals in respect of the Garden Bridge Project* (9 May 2017). Available online at <https://www.london.gov.uk/decisions/md2120-revoking-approvals-respect-garden-bridge-project>.
- ³⁴ <http://content.tfl.gov.uk/gb-summons-may2019.pdf>.
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- ³⁷ Transport for London, *Schedule 6A and Schedule 7 – Call Off Contract Form of Agreement: For Temple Bridge – Engineering and Project Management Consultancy Services* (8 July 2013). Available online at <http://content.tfl.gov.uk/arup-call-off-contract-schedule-july-2013.pdf>.
- ³⁸ This was the final figure paid to Bouygues/Cimolai SpA. The contract was awarded on a fixed lump sum of £105.27 million to complete detailed design compliant with the Employer's Requirements (that is, Garden Bridge Trust) and to construct the works. On 10 June 2010, the Chair of the Garden Bridge Working Group, Tom Copley AM, wrote to Bouygues to access a detailed breakdown of costs. In their response, Bouygues declined to provide this information, stating "this would of course require a considerable amount of work, and we do not believe that it would contribute to any "lessons learned". Correspondence to be made publicly available in October 2019.
- ³⁹ Dame Margaret Hodge MP, *Independent Review of the Garden Bridge Project, Meeting Transcript: Evidence provided by Richard de Cani, former Managing Director of Planning, TfL* (14 December 2016). Available online at <https://cdn.londonreconnections.com/2013/Supplement-Item-4-Garden-Bridge-Transcript-Richard-de-Cani-28092017-1000-Budget-and-Perform.pdf>.
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⁴⁵ Garden Bridge Working Group, Meeting on 13 May 2019, *Appendix 1 - Transcript of Item 5 - Transport for London's Role*, evidence provided by Alex Williams, pg. 24. Available online at <https://www.london.gov.uk/moderngov/ieListDocuments.aspx?CId=435&MIId=6779&Ver=4>

⁴⁶ Garden Bridge Working Group, Meeting on 15 April 2019, *Appendix 1 - Transcript of Item 5 - Transport for London's Role*, evidence provided by Andy Brown, pg. 4. Available online at <https://www.london.gov.uk/moderngov/ieListDocuments.aspx?CId=435&MIId=6779&Ver=4>.

⁴⁷ Garden Bridge Working Group, Meeting on 13 May 2019, *Appendix 1 - Transcript of Item 5 - Transport for London's Role*, evidence provided by Andy Brown, pg. 13.

⁴⁸ Letter from Coin Street Community Builders Group Director, Iain Tuckett, to Chair of the Garden Bridge Working Group, Tom Copley AM (30 August 2019). Not publicly available.

⁴⁹ Garden Bridge Trust, *Minutes: Board Meetings* (14 January 2016). Available online at <http://content.tfl.gov.uk/garden-bridge-trust-board-minutes.pdf>.

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- ⁷³ Dame Margaret Hodge MP, Independent Review of the Garden Bridge, *Evidence provided by Martin Clarke (Executive Director of Finance, Greater London Authority)*, pg. 14. Transcript available online at https://www.london.gov.uk/sites/default/files/gb_transcript_-_martin_clarke.pdf.
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¹⁰⁰ [Leigh Day Solicitors](#), 22 April 2015. [Thames Central Open Spaces](#) continues to campaign against the project.

¹⁰¹ Blog on Councillor Lib Peck website (24 June 2015), <https://libpeck.wordpress.com/2015/06/24/garden-bridge-is-bold-and-ambitious-but-the-mayor-should-not-be-issuing-a-blank-cheque/>.

¹⁰² Post on Lambeth Labour web page including letter to Mayor https://web.archive.org/web/20171025222006/http://www.lambeth-labour.org.uk/garden_bridge_update.

¹⁰³ <http://content.tfl.gov.uk/gb-summons-may2019.pdf#page=291>, pp. 291.

¹⁰⁴ <http://content.tfl.gov.uk/gb-summons-may2019.pdf#page=209>, pp. 209 (embedded PDF).

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¹¹⁴ Transport for London Programmes and Investment Committee, Meeting on 28 June 2017, *Agenda Item 19: Garden Bridge - TfL Response to Hodge Review*, <http://content.tfl.gov.uk/pic-20170628-item19-garden-bridge-review.pdf>.

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