

Slough Borough Council

Report To:	Trustee Committee
Date:	8 February 2023
Subject:	Trust Income and Expenditure 2021/22
Chief Officer:	Steven Mair, Executive Director Finance and Commercial (S151)
Contact Officer:	Peter Robinson, Financial Advisor
Ward(s):	All
Exempt:	No
Appendices:	None

1 Summary and Recommendations

- 1.1. The purpose of this report is to authorise the income and expenditure for Salt Hill Playing Fields for the year ended 31.03.21 and re-submission of the Trust Accounts to the Charity Commission. Also, to authorise the income and expenditure for the following Trusts: Salt Hill Playing Fields, Langley War Memorial Field, War Memorial Garden (Baylis Park), and Glyndwr outdoor activity centre for the year ended 31.03.22 and submission of the Trust Accounts to the Charity Commission.

Recommendations:

The Committee is requested to:

- 1.2. Approve the re-stated income for the Salt Hill Playing Field Trust for 2020/21.
- 1.3. Approve the expenditure and income for the following Trusts as set out in the report for 2021/22:
- 1.3.1. Salt Hill Playing Fields
 - 1.3.2. Langley War Memorial Field
 - 1.3.3. War Memorial Gardens Slough (Baylis Park), and
 - 1.3.4. Glyndwr outdoor activity centre.
- 1.4. Note that the Executive Director of Place and Communities is undertaking a review of Council expenditure on Trust land and will bring a report to a subsequent Trust committee with expenditure proposals that are affordable for approval.

Commissioner Review

- 1.5. For the current and future years it will be important that each Trust looks to contain its activity within the funding available from their own funds and not assume that any subsidy can be provided from the Council's general funds. Trustees should therefore ensure that they do not approve any decision which commits expenditure they do not control without explicit authority.

2 Report

- 2.1. The 2020/21 accounts for the Salt Hill Playing fields approved by the [Trustee Committee on 24.01.22](#) incorrectly assumed that the redemption of £8,256 of investment income returned to balances in May 2020 was income and this sum included as such in the accounts approved by the committee. The Salt Hill Playing Fields accounts have therefore been re-stated and a revised return will be completed and submitted to the Charity Commission.
- 2.2. The updated accounts for Salt Hill for 2020/21 are set out below, with the removal of the £8,256 investment income.

Salt Hill Playing Fields 2020/21

Income	£
Restaurant Lease	(8,700)
Slough Refugee Centre	(7,400)
Insurance (recovery)	(518)
Interest on balances	(557)
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	(17,175)

The expenditure remains as stated:

Expenditure	£
Grounds Maintenance	16,818
Repairs	8,433
CCTV	28,500
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	53,750
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Net Expenditure/(Income)	36,575

- 2.3. Reserves will reduce to £23,234 at 31.03.21

Trust Accounts 2021/22

- 2.4. The Trustees are required to approve a return stating total expenditure and total income for each Trust for the 2021/22 financial year to the Charities Commission by the 31 January 2023. The original date for this committee has been put back meaning there will be a slight delay in submitting the returns. There is no penalty for this. In future years the aim will be to bring this report to an earlier meeting of the Committee to prevent this from recurring. A summary of income and expenditure for all four Trusts is set out below:

Draft 2021/22 Statement	Income	Expenditure
	£	£
Salt Hill Playing Fields	-16,908	18,841
Langley War Memorial Field	-4,695	5,960
War Memorial Garden	-1,128	279
Glyndwr Outdoor Activity Centre	-798	0

- 2.5. Previous years returns can be viewed on the [Charity Commission website](#).
- 2.6. Historically the Council has funded elements of work on Trust land and this has formed part of the parks budget, essentially providing a subsidy to the Trusts. This issue was raised by Commissioners in reviewing the 2020/21 accounts to this committee. Although the subsidy has continued in 2022/23 this will cease in 2023/24. The Executive Director of Place and Communities is undertaking a review of Council expenditure on Trust land and will bring a report to a subsequent Trust committee with expenditure proposals that are affordable for approval.

Salt Hill Playing Fields Charity Number: 215385

- 2.7. Salt Hill Park is approximately a mile to the West of Slough Railway and is 13 Hectares or 32 acres in size. Just under three hectares are owned by the Council and 10 hectares are owned by the Trust.
- 2.8. The park is a town park that was established in 1906 when the land was gifted by covenant to the Council by James Elliman. The Trust was set up to oversee the management of the land and an endowment set up to maintain the park.
- 2.9. A community orchard, a recently created wetland and an activity centre are situated on Council land to the west of the park. Expansive grass areas, tennis courts, sports pitches and play areas are situated on the Trust land. Extensive shrub and rose beds and mature hedges are also key features on the Trust land as are a large number of mature trees, many dating back to the parks original planting. There are two original buildings on the Trust Land and car parking in front of the activity centre.
- 2.10. The Trust received income of £16,908 in 2021/22, this is set out below:

Income	£
Restaurant Lease	(8,700)
Slough Refugee Centre	(7,400)
Insurance	(518)
Interest on balances	(290)
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	(16,908)

- 2.11. The Trust spent £18,841 in 2021/22 as set out below:

Expenditure	£
Grounds Maintenance	9,300
Repairs	9,541
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	18,841
Net Expenditure/(Income)	1,933

2.12. Not all of these costs for Salt Hill Park can be contained within the funds available to the Trust and some maintenance costs were paid for by the Council in 2021/22.

2.13. The trust had available reserves at 31.03.22 of £21,301.

Langley War Memorial Field Charity Number:1055955

2.14. The field is 3.7 hectares, around 9.2 acres in size. The site is mostly laid to lawn it features a play area, community hall with a car park, and a number of mature trees and hedges. Small rose and shrub beds which were once part of a larger planting scheme are still present to the north of the recreation ground.

2.15. The Trust received income of £4,695 in 2021/22, this is set out below:

Income	£
Rent - (Share part of) Langley Pavilion Car Park	(4,500)
Interest on balances	(195)
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	(4,695)

2.16. Total Trust expenditure is set out in the table below:

Expenditure	£
Grounds Maintenance	5,960
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	5960
Net	1,265

2.17. Not all of these costs for the field can be contained within the funds available to the Trust and some maintenance costs were paid for by the Council in 2021/22.

2.18. The trust had available reserves at 31.03.22 of £14,371.

War Memorial Garden (Baylis Park) – Charity Number: 1010350

2.19. The War Memorial Garden is situated at the eastern entrance to Baylis Park which adjoins Godolphin Park in Slough. It is 0.36 hectares, around 0.9 acres in size. The gardens are mostly laid to lawn with large shrubs borders and inland beds being the key features. Two small flower beds face Stoke Poges Lane.

2.20. The Trust received income of £1,128 in 2021/22, this is set out below:

Income	£
Interest on balances	(1,128)
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	(1,128)

2.21. Total Trust expenditure is set out in the table below:

Expenditure	£
Grounds Maintenance	265
Repairs	14
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	279
Net	(849)

2.22. Not all of these costs for the War Memorial Garden can be contained within the funds available to the Trust and some maintenance costs were paid for by the Council in 2021/22.

2.23. The trust had available reserves at 31.03.22 of £87,254.

Slough Glyndwr Trust – Charity Number: 278280

2.24. The Glyndwr Outdoor Centre had run into disrepair and was unused, so the Trust agreed to sell it at Auction in 2020/21. The funds are held for a decision on their use by the Trustee Committee. Once the funds have been used the Trust can be closed.

2.25. The Trust has no further expenditure and earns interest on the balance of its funds held by the Council.

Income	£
Interest on balances	(798)

2.26. The trust had available reserves at 31.03.22 of £61,749.

2.27. A report will be brought back to the Trustees on potential options for the use of the balance of reserves in line with the objectives of the Trust in 2023/24.

3. Implications of the Recommendations

3.1. Financial implications

3.1.1. The Trustees are responsible for the majority of Salt Hill Park, Baylis Park War Memorial Garden and Langley Memorial Ground therefore there is a financial liability for maintenance and repairs at these locations.

3.1.2. There are no direct financial implications arising from this report.

3.2. Legal implications

3.2.1. The Trustees have a responsibility to oversee the maintenance of, and protect and repair, the majority of Salt Hill Park, the War Memorial Garden at Baylis Park and Langley Memorial Ground. The Trust deeds also oblige the Trustees to observe and perform the covenants affecting the trust land set out in the Trust Deeds and the Trustees must therefore ensure that the terms of those covenants are not breached, and that provision is made in the Trust's finances for any costs associated with complying with such covenants

3.3. Risk management implications

- 3.3.1. There is a risk that the financial implications of the Council may impact the quality of the maintenance of the Trust sites. Officers of the Council need to ensure Trustees are kept updated of any changes in proposed planned maintenance in order that Trust funds can be prioritised.

3.4. Equality implications

- 3.5. Salt Hill Park, Langley Memorial Ground and Baylis War Memorial Garden are all open and free to all to use and enjoy and are freely accessible to all. There are no equalities issues identified with continued maintenance and management of these areas.

4. **Background Papers**

None