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Contact Officer: Andrea Carr  
Committee Services  
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17 September 2018

Dear Councillor

Your attendance is requested at a meeting of the **EXECUTIVE SHAREHOLDER AND TRUSTEE COMMITTEE** to be held in the Council Chamber, Millmead House, Millmead, Guildford, Surrey, GU2 4BB, on **TUESDAY 25 SEPTEMBER 2018** at 6.00 pm.

Yours faithfully

James Whiteman  
Managing Director

**MEMBERS OF THE EXECUTIVE SHAREHOLDER AND TRUSTEE COMMITTEE**

Chairman:

Councillor Paul Spooner (Lead Councillor for Partnerships, Planning and Regeneration)

Vice-Chairman:

Councillor Matt Furniss (Lead Councillor for Infrastructure and Governance)

Councillor Geoff Davis, Lead Councillor for Social Enterprise and Voluntary Sector  
Councillor Nigel Manning, Lead Councillor for Finance and Asset Management  
Councillor Iseult Roche, Lead Councillor for Community Health, Wellbeing, and Project  
Aspire

**Authorised Substitute Members:**

Councillor David Bilbé, Lead Councillor for Enterprise and Economic Development  
Councillor Philip Brooker, Lead Councillor for Housing and Development Management  
Councillor Graham Ellwood, Lead Councillor for Licensing, Environmental Health and  
Community Safety  
Councillor Gordon Jackson, Lead Member for Innovation and Transformation  
Councillor Nikki Nelson-Smith, Lead Councillor for Skills, Arts and Tourism

**WEBCASTING NOTICE**

This meeting will be recorded for live and/or subsequent broadcast on the Council's website in accordance with the Council's capacity in performing a task in the public interest and in line with the Openness of Local Government Bodies Regulations 2014. The whole of the meeting will be recorded, except where there are confidential or exempt items, and the footage will be on the website for six months.

If you have any queries regarding webcasting of meetings, please contact Committee Services.

**QUORUM 3**



## THE COUNCIL'S STRATEGIC FRAMEWORK

### Vision – for the borough

For Guildford to be a town and rural borough that is the most desirable place to live, work and visit in South East England. A centre for education, healthcare, innovative cutting-edge businesses, high quality retail and wellbeing. A county town set in a vibrant rural environment, which balances the needs of urban and rural communities alike. Known for our outstanding urban planning and design, and with infrastructure that will properly cope with our needs.

### Three fundamental themes and nine strategic priorities that support our vision:

- |                     |  |
|---------------------|--|
| <b>Place-making</b> | Delivering the Guildford Borough Local Plan and providing the range of housing that people need, particularly affordable homes |
|                     | Making travel in Guildford and across the borough easier   |
|                     | Regenerating and improving Guildford town centre and other urban areas   |
| <b>Community</b>    | Supporting older, more vulnerable and less advantaged people in our community  |
|                     | Protecting our environment   |
|                     | Enhancing sporting, cultural, community, and recreational facilities   |
| <b>Innovation</b>   | Encouraging sustainable and proportionate economic growth to help provide the prosperity and employment that people need       |
|                     | Creating smart places infrastructure across Guildford  |
|                     | Using innovation, technology and new ways of working to improve value for money and efficiency in Council services             |

### Values for our residents

- We will strive to be the best Council.
- We will deliver quality and value for money services.
- We will help the vulnerable members of our community.
- We will be open and accountable.
- We will deliver improvements and enable change across the borough.

## AGENDA

**ITEM  
NO.**

**1 APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTES**

**2 DISCLOSURE OF INTERESTS**

In accordance with the Councillors' Code of Conduct, a councillor is required to disclose at the meeting any disclosable pecuniary interest (DPI) that they may have in respect of any matter for consideration on this agenda. Any councillor with a DPI must not participate in any discussion or vote regarding that matter and they must also withdraw from the meeting immediately before consideration of the matter.

If that DPI has not been registered, the councillor must notify the Monitoring Officer of the details of the DPI within 28 days of the date of the meeting.

**3 MINUTES (Pages 1 - 2)**

To confirm the minutes of the meeting of the Committee held on 2 May 2018 as a correct record.

**4 CONSULTATION: MAKING THE MOST OF GUILDFORD SPORTS GROUND AT WOODBRIDGE ROAD (Pages 3 - 18)**

**5 FUTURE USE OF FOXENDEN DEEP SHELTER (Pages 19 - 32)**

**6 GUILDFORD SPORTS GROUND CHARITY ANNUAL RETURNS YEAR ENDING 31 MARCH 2018 (Pages 33 - 104)**

**Please contact us to request this document in an  
alternative format**

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**EXECUTIVE SHAREHOLDER AND  
TRUSTEE COMMITTEE**

2 May 2018

- \* Councillor Paul Spooner (Chairman)
- \* Councillor Matt Furniss (Vice-Chairman)

- \* Councillor Richard Billington
- \* Councillor Geoff Davis
- \* Councillor Iseult Roche

\*Present

Councillors Mike Parsons and Caroline Reeves were also present.

**6. APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTES**

Apologies for absence were received from Councillor Michael Illman. Councillor Geoff Davis was present as a substitute for Councillor Michael Illman.

**7. DISCLOSURE OF INTERESTS**

There were no disclosures of interest.

**8. MINUTES**

The minutes of the meeting of the Executive Shareholder and Trustee Committee held on 26 September 2017 were agreed as a correct record, and signed by the Chairman.

**9. WOODBRIDGE ROAD SPORTSGROUND PAVILION NAMING**

Following the completion of the refurbishment and extension of the Woodbridge Road Sportsground Pavilion, the Committee, acting on behalf of the Council in its role of Sole Trustee of the Woodbridge Road Sportsground Charity, was invited to consider options for the naming of the Pavilion.

The name needed to support the objects of the charitable trust, which was to manage the venue for outdoor sports, recreation and ancillary activities and to further the charity which offered a number of name combinations relating to the charitable trust's registered name of the 'Guildford Sportsground'. The Pavilion had sponsorship potential which the Council was exploring with its sponsorship partner and therefore the name needed to be attractive to a potential sponsor.

Naming options were to leave the venue under its charitable trust name of 'Guildford Sportsground', name the Pavilion or a room after the person nominated by Guildford Cricket Club (see minute number 11), name the Pavilion or a room after Sir Harry Waechter, the original donor of the site, or one of the following names:

- (a) The Guildford Pavilion
- (b) Guildford Sports Pavilion
- (c) Guildford Cricket Pavilion
- (d) Guildford Sportsground Pavilion
- (e) Guildford Sportsground

The officers recommended that either options (a) The Guildford Pavilion, (b) Guildford Sports Pavilion or (e) Guildford Sportsground were used as they reflected the charitable trust's purposes and gave flexibility to enable a potential major sponsor to add their company to the name in the future.

There was a proposal that the Parks and Landscape Manager be authorised, in consultation with the Leader of the Council, to approve any future change in the name of the Pavilion at Woodbridge Road Sportsground.

**RESOLVED:**

- (1) That the Woodbridge Road Sportsground Pavilion be named 'The Guildford Pavilion'.
- (2) That the Parks and Landscape Manager be authorised, in consultation with the Lead Councillor, to name individual rooms / areas within The Guildford Pavilion.
- (3) That the Parks and Landscape Manager be authorised, in consultation with the Leader of the Council, to approve any future change in the name of The Guildford Pavilion.

Reasons for Recommendation:

To fulfil the role of sole trustee in considering a name for the refurbished Pavilion and to further the purposes of the Trust.

**10. EXCLUSION OF THE PUBLIC**

The Committee

**RESOLVED:**

That under Section 100A(4) of the Local Government Act 1972 (as amended) and Regulation 5 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012, the public be excluded from the meeting in respect of the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 2 of Part 1 of Schedule 12A to the Act.

**11. WOODBRIDGE ROAD SPORTSGROUND PAVILION NAMING: SUGGESTION FROM GUILDFORD CRICKET CLUB**

As part of the process of naming the refurbished and extended Woodbridge Road Sportsground Pavilion, the Committee considered a request from Guildford Cricket Club to name the Pavilion which had been currently declined pending further discussion and as the suggested name did not comply with the Council's practice of naming buildings, streets etc. It was suggested that the trustee may wish to consider naming a room in the Pavilion after the person nominated by the Club as an alternative measure to the request received.

Executive Shareholder and Trustee Committee Report

Report of Director of Environment

Author: Paul Stacey (Parks and Landscape Manager)

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Lead Councillor responsible: Councillor Paul Spooner

Tel: 07970 953232

Email: [Paul.Spooner@guildford.gov.uk](mailto:Paul.Spooner@guildford.gov.uk)

Date: 25 September 2018

## **Consultation: Making the most of Guildford Sports Ground at Woodbridge Road**

### **Trustee and Shareholder Committee Summary**

Guildford Borough Council, is the Sole Trustee of the Guildford Sportsground charitable trust, (Charity Number 305056) (The Trust). The Sole Trustee has undertaken a consultation in respect of the options available to manage the venue now the pavilion has been refurbished. This report sets out the background to the site, the consultation undertaken and the consultation responses received. It then makes recommendations for the Trustee and Shareholder Committee to consider to further the aims and objectives of the Trust.

### **Recommendation to Trustee and Shareholder Committee**

It is recommended that the Trustee and Shareholder Committee agrees to lease the Sportsground to a management company or committee to deliver its day to day management responsibilities in accordance with the charitable objects of the site, subject to:

- i) agreement between the trustee and company or committee, and,
- ii) in accordance with the requirements of the Charities Act 2011.

### Reasons for Recommendations:

To fulfil the role of sole trustee considering the vesting deed and to further the purposes of the trust.

## **1. Purpose of Report**

- 1.1 This report is to ensure that the Sole Trustee fulfils its duty under the Charities Act 2011.

- 1.2 The Council is the registered proprietor, but we do not own the land and are not able to manage or dispose of it in the same way as other Council-owned land and buildings. As the sole trustee, we hold the buildings and land in trust for all borough residents for sporting and recreational uses. We are required to make all decisions in relation to the sports ground in the best interests of the trust and its charitable aims.
- 1.3 This report provides the background to the site and seeks approval from the Trustee and Shareholder Committee to grant a new lease to a management company or committee to undertake the day to day management of the site in accordance with the charitable objects of the site.

## **2 Background**

- 2.1 A charitable trust of the Guildford Sportsground land was created on 9<sup>th</sup> August 1912 by a deed of conveyance and declaration of trust (the Vesting Deed) executed on that date by Sir Harry Waechter who several months earlier acquired two parcels of leasehold land from the Earl of Onslow to form the sportsground.
- 2.2 Guildford Borough Council owns the freehold of the Guildford Sportsground (including its associated land and buildings) as the sole charitable trustee under a charitable trust (registered charity number 305056). The site became an unincorporated charity which was registered with the Charity Commission on 15<sup>th</sup> September 1964.
- 2.3 The larger part of the sportsground has been the home of Guildford Cricket Club since 1922 and a formal lease was entered in to from 1<sup>st</sup> April 2002 for a period of 25 years. The club have delivered an annual cricket festival for 75 years at the site. The club enables players from under 9 years old right through to senior cricket for both males and females.
- 2.4 Along with a pavilion a small number of outbuildings have been developed since the 1960's including a scorers hut and garages for grounds maintenance equipment.
- 2.6 Guildford Borough Council continues to subsidise the charity by maintaining the site and buildings.
- 2.7 Most of the site is currently leased to Guildford Cricket Club, including the outfield, the pavilion and the car park. The Sea Cadets lease their premises on the river. In addition, a section of the grounds in the designated area is a public convenience.
- 2.8 The current annual revenue cost to the Council is about £140,000, including a contribution to the Cricket Festival of £20,000. This cost is borne by Guildford Borough Council in subsidising the activities of the charity.
- 2.9 In 2017, the Council refurbished and extended the pavilion to ensure it was fit for purpose. This includes modern changing facilities and club room space.
- 2.10 The refurbished pavilion is in keeping with the charitable objectives of the trust. These charitable objectives require that the sports ground is used for a wide variety of amateur sporting activities, including cricket, as well as other community events. Currently, cricket is the major activity, and other uses of the



pavilion and ground are limited, partly due to the former poor facilities, and partly due to the existing lease and management arrangements.

- 2.11 The current lease to Guildford Cricket Club expires on 31 March 2027, so along with a refurbished pavilion, it is a suitable time to consider the future management and operation of the venue.
- 2.12 Options for the future day-to-day management and use of the ground have been explored to ensure:
  - i. Compliance with the charitable objects of the site delivering public benefit
  - ii. Appropriate governance and control of the trust's activities
  - iii. Appropriate financial systems are in place for the charity to meet those objectives
  - iv. Whether a lower level of subsidy from Guildford Borough Council can be delivered.

### **3.0 The Vesting Deed and Charitable Purposes**

- 3.1 The Vesting Deed dated 9<sup>th</sup> August 1912 stipulates a number of uses and restrictions which the trustee must comply with as follows:

*.....DO hereby covenant with the Donor his heirs executors administrators and assigns that the land hereby assured shall not at any time hereafter be used for any purposes other than as a ground for playing cricket football hockey lawn tennis or other games or pastimes or as a ground on which cycling foot racing jumping or other athletic sports may take place or on which military manoeuvres or drill may take place or on which agricultural flower or other shows or exhibitions promenade or other concerts and entertainments firework displays bazaars meetings conferences or other assemblies of a like nature and that no buildings shall at any time hereafter be erected thereon except buildings such as pavilions drill halls club rooms for territorials or other national reserve or such other buildings as may be usual or necessary on grounds devoted to outdoor recreation PROVIDED ALWAYS that such buildings shall be and remain under the control of the Trustees subject as hereinafter mentioned and in particular with the exception of an entrance lodge or dwelling accommodation for any persons employed as groundsmen or caretakers of the buildings to be erected as aforesaid no buildings to be used as a dwelling house shall be erected on the said premises or any part thereof.....*

### **4. The Consultation**

- 4.1 The Council acting as the sole trustee must comply with the Charities Act 2011. Following advice and guidance from the Charity Commission, we are required to consult on the future management of the site, before entering in to any new agreements or leases.
- 4.2 A number of options and their advantages and disadvantages were set out in the consultation document (shown at Appendix 1) together with the Trustees preferred option). The options were as follows:

- 4.2.1 Option One - Maintain the status quo; grant a new lease to Guildford Cricket Club. The operation of the venue would continue in a similar way to the existing arrangements.
- 4.2.2 Option Two - Remove the charitable restriction on the land; this would no longer see the site managed as a charitable trust, giving us the opportunity to manage the venue differently as a public open space or leased to a sports club.
- 4.2.3 Option Three - Grant a new lease to a management company or committee to manage the site in accordance with the charitable objects of the site and its day to-day management.
- 4.2.4 Option Four - Grant a new lease to another organisation within the restrictions of the charitable trust
- 4.2.5 Option Five - The Council acting as sole trustee takes on full management of the site in the same way as our other public open spaces.
- 4.3 The trustees preferred option is option 3, grant a new lease to a management company or committee. It offers the best opportunity for the effective day-to-day operation of the trust, opening up the venue's usage as well giving us control over the venue and operator, and the Council's subsidy to the trust.
- 4.4 This option allows for a number of safeguards and controls to be put in place to ensure the charitable objects are met while bringing together key partners and stakeholders to support the management of the venue.
- 4.5 The consultation took place between 6<sup>th</sup> August 2018 and 17<sup>th</sup> of September 2018 using on site, online and advertisement in the local press (Appendix 2) methods.

## **5. Consultation Responses**

- 5.1 There has been one consultation response received for the Trustee to consider. This was submitted by Guildford Sea Cadets seeking clarification that there would be no change in status of their lease. (Appendix 3)
- 5.2 The proposed future management has no impact on the lease held by Guildford Sea Cadets.

## **6. Trustee Implications**

- 6.1 As the Trustee has received no consultation responses of consequence to the proposals, it is recommended that the trustee agrees to lease the Sportsground to a management company or committee subject to agreement between the trustee and company or committee, and, in accordance with the requirements of the Charities Act.

## **7. Financial Implications**

- 7.1 Once a company/committee is formed, a business plan and heads of terms for a new lease will be agreed. The Trust will also agree a subsidy with Guildford Borough Council as part of its budget setting process.

## **8. Legal Implications**

- 8.1 The bulk of charity law is contained in Charities Act 2011. The Charity Commission registers and regulates charities in England and Wales. The Commission is responsible for ensuring that charities meet their legal requirements, including providing information on their activities each year.
- 8.2 In terms of granting a new lease, once this is agreed, the trustee will follow the process set down in section 119 and 121 of the Charities Act.
- 8.2 The Commission has powers to take enforcement action against charities where there is malpractice or misconduct.

## **9. Conclusion**

- 9.1 It is recommended that the Trustee and Shareholder Committee agrees to lease the Sportsground to a management company to deliver its day to day management in accordance with the charitable objects of the site subject to:
  - i) agreement between the trustee and company or committee, and,
  - ii) in accordance with the requirements of the Charities Act.
- 9.2 It offers the best option to broaden and increase community use with a refurbished pavilion to further public benefit with key stakeholders committed to furthering the trust.
- 9.3 The trustee will be able to put in place effective controls and monitoring to ensure that public benefit is delivered.

## **11. Background Papers**

- 11.1 Charities Act 2011  
[http://www.legislation.gov.uk/ukpga/2011/25/pdfs/ukpga\\_20110025\\_en.pdf](http://www.legislation.gov.uk/ukpga/2011/25/pdfs/ukpga_20110025_en.pdf)

## **12. Appendices**

- 12.1 Appendix 1 – Consultation document.
- 12.2 Appendix 2 – Advertisement
- 12.3 Appendix 3 - Response from Guildford Sea Cadets

## Appendix 1

### Consultation: Making the most of Guildford Sports Ground at Woodbridge Road

#### 1.0 Background

- 1.1 Guildford Borough Council is the sole trustee of Guildford Sports Ground at Woodbridge Road under the provisions of a charitable trust, registered with the Charity Commission on 15 September 1964.
- 1.2 Sir Harry Waechter donated the sports ground to the people of Guildford borough on 9 August 1912 under the terms of a conveyance (the vesting deed) stating that the land was to be used for sporting and recreational purposes.
- 1.3 The Council is the registered proprietor, but we do not own the land and are not able to manage or dispose of it in the same way as other Council-owned land and buildings. As the sole trustee, we hold the buildings and land in trust for all borough residents for sporting and recreational uses. We are required to make all decisions in relation to the sports ground in the best interests of the trust and its charitable aims.
- 1.4 Most of the site is currently leased to Guildford Cricket Club, including the outfield, the pavilion and the car park. The Sea Cadets lease their premises on the river. In addition, a section of the grounds in the designated area is a public convenience.
- 1.5 The current annual revenue costs to the Council are about £140,000, including a contribution to the Cricket Festival of £20,000. This cost is borne by Guildford Borough Council in subsidising the activities of the charity.
- 1.6 We believe the refurbished pavilion is in keeping with the charitable objectives of the trust. These charitable objectives show that the sports ground is to be used for a wide variety of amateur sporting activities, including cricket, as well as other community events. Currently, cricket is the major activity, and other uses of the pavilion and ground are limited, partly due to the former poor facilities, and partly due to the existing lease and management arrangements.
- 1.7 In addition, the current lease to Guildford Cricket Club expires on 31 March 2027, so along with a refurbished pavilion, it is a suitable time to consider the future management and operation of the venue.
- 1.8 As a result, we need to explore options for the future day-to-day management and use of the ground, to ensure:
  - v. Compliance with the charitable objects of the site delivering public benefit
  - vi. Appropriate governance and control of the trust's activities

- vii. Appropriate financial systems are in place for the charity to meet those objectives
- viii. Whether a lower level of subsidy from Guildford Borough Council can be delivered.

1.9 The Council acting as the sole trustee must comply with the Charities Act 2011. Following advice and guidance from the Charity Commission, we are required to consult on the future management of the site, before entering in to any new agreements or leases.

1.10 Below are the options and recommendations that we are considering. To have your say, email or write to the address at the end of this document (section 6.0).

**2.0 Options**

2.1 The summary range of options available to the Council as trustee are as follows:

2.1.1 Option One - Maintain the status quo; grant a new lease to Guildford Cricket Club. The operation of the venue would continue in a similar way to the existing arrangements.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Cricket and cricket/sports development continues on the site</li> </ul>	<ul style="list-style-type: none"> <li>• We would still fully subsidise the trust, unless a new full repairing and insuring lease was entered in to by the club.</li> <li>• Wider community benefit may not be delivered - the only sport taking place would be cricket.</li> </ul>

2.1.2 Option Two - Remove the charitable restriction on the land; this would no longer see the site managed as a charitable trust, giving us the opportunity to manage the venue differently as a public open space or leased to a sports club.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• The Council would no longer have to subsidise the charity</li> <li>• Greater freedom in determining how a site can be used, leased and managed</li> </ul>	<ul style="list-style-type: none"> <li>• Venue would have to be run on a more commercial basis, limiting public use</li> <li>• The aims of the charity are still relevant to Guildford, so replacement land would need to be found to deliver the charity</li> <li>• Finding new replacement land is likely to be cost prohibitive, and the availability of replacement land is limited. Could see the loss of the established use of cricket.</li> </ul>

2.1.3 Option Three - Grant a new lease to a management company or committee to manage the site in accordance with the charitable objects of the site and its day to-day management.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Company would be bound to deliver the charitable</li> </ul>	<ul style="list-style-type: none"> <li>• Different form of management for the Council to consider to ensure the company</li> </ul>

<p>objects of the site through a management agreement</p> <ul style="list-style-type: none"> <li>• The Council can actively control the charity effectively and the subsidy paid to the management company</li> <li>• Company would have a level of independence in running the venue</li> <li>• Company would be able to develop income to fund its day-to-day operation and provide protection from funding reductions by the Council</li> <li>• Current community use would be continued and public benefit would be widened</li> </ul>	<p>delivers the trustee's requirements. A greater scrutiny and monitoring role for the Council.</p>
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2.1.4 Option Four - Grant a new lease to another organisation within the restrictions of the charitable trust

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Council's funding could reduce through a full repairing and insuring lease</li> </ul>	<ul style="list-style-type: none"> <li>• It is likely that the Council would still have to provide significant funding to the Trust to maintain the grounds and premises</li> <li>• Wider community benefit may not be delivered as an organisation's interest could be one particular sport or activity</li> <li>• Could see the loss of the established use of cricket.</li> </ul>

2.1.5 Option Five - The Council acting as sole trustee takes on full management of the site in the same way as our other public open spaces.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• The trust would be under the Council's direct control</li> </ul>	<ul style="list-style-type: none"> <li>• The Council would fully subsidise the trust to maintain the grounds and premises</li> <li>• Possibility of further administration costs</li> <li>• The trust could be at risk from direct/indirect funding reductions which may limit the delivery of the charitable objects</li> <li>• Possible reduction in sports development opportunities Festivals currently held would be at risk.</li> </ul>

**2.2 Preferred Option:**

2.3 Our preferred option is option three, to grant a new lease to a management company or committee. It offers the best opportunity for the effective day-to-day operation of the trust, opening up the venue's usage as well giving us control over the venue and operator, and our subsidy to the trust.

2.4 We have explored this option and developed a proposal. This involves the establishment of a management company between Guildford Borough Council, Guildford Cricket Club and Surrey County Cricket Club. The reason for selecting these partners is as follows:

**Guildford Borough Council:** Local government, governance, asset management and maintenance, sports and community development expertise.

**Surrey County Cricket Club:** Commercial, event and venue management and sports development expertise, and a key partner in the delivery of the cricket festival.

**Guildford Cricket Club:** A key local club for sports development, delivery of community events and festivals, as well as the longstanding occupation by the club for the delivery of cricket at the venue.

2.5 The management company will be responsible for;

- managing the ground in a way that complies with the charitable objectives enforced through a management agreement and lease
- managing the premises
- coordinating and managing the ongoing use of the site
- coordinating the collaborative delivery through the parties and,
- reporting to the trustee on its activities.

2.6 The benefits will include:

- greater revenue generation through hiring the venue
- greater public benefit through wider use by amateur sports and community groups of the sports ground
- increased local public health and wellbeing.

2.7 Establishing a management company does present a number of further considerations for the trustee, which are set out below:

**2.7.1 Type of Company:**

Following legal advice about the range of options available, and after consultation with the Charity Commission, we propose that a private management company take on the future management of the sports ground. This would be in the form of a company limited by guarantee between the three parties, namely the Council as trustee, Guildford Cricket Club, and Surrey County Cricket Club. The benefits of this are:

- the charitable interests of wider community benefit, health and wellbeing are maintained
- a joint venture bringing together three dynamic organisations with expert knowledge in different areas
- the creation of a flexible and motivated private company to increase the number and a range of sports ground users, This will develop sustainable income streams to fund the operation of the venue, while at the same time maintaining the long term relationship with cricket.

Other options were considered, such as community amateur sports clubs, and charitable trusts but these options did not give the flexibility, appropriate controls and governance to operate a venue of this scale.

## **2.7.2 Trustee controls and safeguards over the company**

*2.7.2.1 Grant aid.* Under any circumstances, it is anticipated that the trust will operate at an annual deficit. It will look to the Council as trustee to discharge that deficit, by way of an annual grant. As grant-giver, this puts the Council as trustee in the strong position of ensuring agreed objectives are met, that the deficit is managed and minimised and that probity and equity are maintained.

*2.7.2.2 Agreed Objectives.* The Council as trustee will want to agree objectives that reflect our policies and procedures along with the requirements of charity law. These agreed objectives will be translated into targets with key performance indicators, and continued financial support will be dependent on the achievement of these targets.

*2.7.2.3 Regular reporting.* The company will have to report regularly to the Council's Executive and Shareholder Trustee committee on its activities and business plans, and how they are furthering the trust, which the committee shall approve, adjust or reject.

*2.7.2.4 Targeted funding.* Specific and individual courses of action may be subject to targeted funding, with the funding required to be separately accountable for specific purposes. This ensures that the action required by the funder (the Council as trustee) is actually delivered on the ground.

*2.7.2.5 Charitable law.* The Charities Act 2011 determines by statute how charitable trusts are to operate. The legislation and its enforcing authority, the Charity Commission, provide a set of guidelines against which activities can be measured. If necessary, the Council as trustee could challenge the activities of the management company.

*2.7.2.6 Conflicts of Interest.* With the Council being a member of the proposed company and the trustee there is the potential for conflicts of interest to arise. This will be managed through a conflicts of interest policy and through the Executive Shareholder and Trustee Committee process where interests will have to be disclosed. Equally, the Council as a member of the company will be more than aware of the importance of delivering the charitable objectives, good governance,



transparency and probity in the delivering the requirements of the company. It is advised that elected members of the Council ought not to be appointed to the board of the management company.

*2.7.2.7 Charity Commission.* The Charity Commission looks after the interests of individual charities, including the Guildford Sports Ground Charitable Trust. If the interests of the charitable trust were being breached, the Council as trustee can take the matter to the Commission for its consideration, determination, and if necessary, enforcement.

### **3.0 Financial Implications**

3.1 More amateur sport and increased numbers of community events should result in a higher income for the management company and the trust, and a reduction in the subsidy provided by the Council.

3.2 The management company will need to be alert to charging policies to encourage key target groups to use the sports ground and pavilion, and become part of the regular activities. These target groups will be identified together with the Council as trustee. Key performance indicators may be used to measure the success of implementation and to determine future levels of grant aid.

3.3 With the new lease to the management company, and the expected increase in use, we anticipate the management costs reducing and our contribution falling by £50,000 to £80,000 a year, subject to the final business plan, lease and management agreement.

### **4.0 Views of Local Residents**

4.1 The Charity Commission has asked that views of local residents are sought through a Public Consultation in relation to these proposals before any option is developed further. The consultation dates and details are in section 6. Comments will be considered by the trustee through the Council's Executive Shareholder and Trustee Committee.

### **5.0 Conclusion**

5.1 The Council as the sole trustee believes that the existing charitable objectives, as broadly interpreted, still deliver 'public benefit' to borough residents, and that they accurately reflect how we would like to see the sports ground used in future. We recommend it may be worthwhile to revise the current charitable objectives into more up-to-date language.

5.2 We also believe that the proposed management company is the best option for the day-to-day management of the trust. It will reduce the costs and give the venue a vibrant future following the redevelopment of the pavilion. Therefore, subject to consultation, the trustee recommends that a management company is formed and a new lease and management agreement entered in to.

### **6.0 Consultation dates and details**

The consultation lasts for 6 weeks, from Monday 6 August 2018 until Monday 17 September 2018.

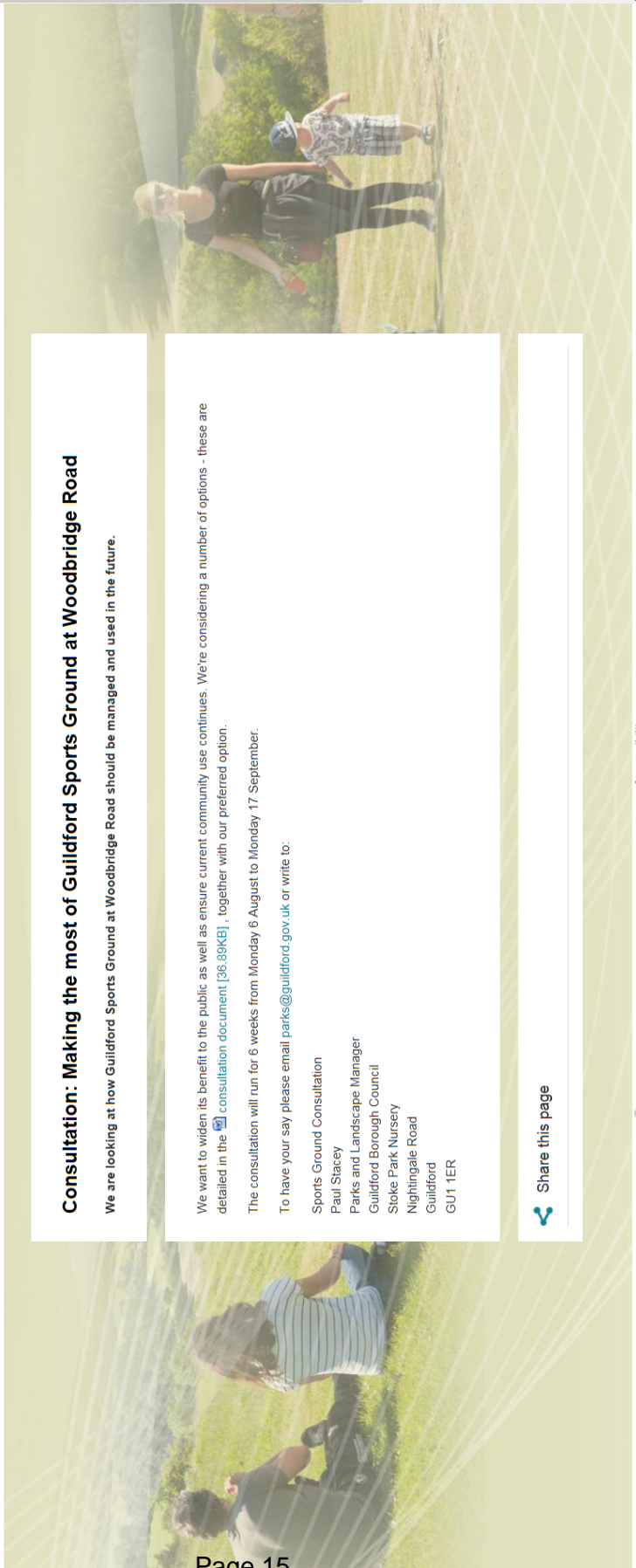
Please send or email comments to:

Agenda item number: 4

Sports Ground consultation  
Paul Stacey  
Parks and Landscape Manager  
Guildford Borough Council  
Stoke Park Nursery  
Nightingale Road  
Guildford  
GU1 1ER

or

[Parks@guildford.gov.uk](mailto:Parks@guildford.gov.uk)



[Login](#) [My Guildford](#)

### Consultation: Making the most of Guildford Sports Ground at Woodbridge Road

We are looking at how Guildford Sports Ground at Woodbridge Road should be managed and used in the future.

We want to widen its benefit to the public as well as ensure current community use continues. We're considering a number of options - these are detailed in the [consultation document \[36.89KB\]](#), together with our preferred option.

The consultation will run for 6 weeks from Monday 6 August to Monday 17 September.

To have your say please email [parks@guildford.gov.uk](mailto:parks@guildford.gov.uk) or write to:

Sports Ground Consultation  
Paul Stacey  
Parks and Landscape Manager  
Guildford Borough Council  
Stoke Park Nursery  
Nightingale Road  
Guildford  
GU1 1ER

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**GUILDFORD BOROUGH COUNCIL**

**PUBLIC NOTICE UNDER SECTION 121(2) OF THE CHARITIES ACT 2011**

Guildford Borough Council is the Sole Trustee of the Woodbridge Road Sportsground Charitable Trust, Registered Charity Number 305056.

The Trustee hereby gives notice in accordance with Section 121(2) of the Charities Act 2011 that it proposes to consider the future use of the Sportsground. The Trustee proposes to establish a management company to run the venue on behalf of the Trustee to deliver public benefit and broader community use in accordance with the vesting deed. A Consultation Document is available for residents of the Borough to view and comment on, this can be accessed on the Council's website <https://www.guildford.gov.uk/woodbridgecons>

Any representation about the proposed future use of Woodbridge Road Sportsground should be made in writing or by email to: Paul Stacey, Parks & Landscape Manager, [paul.stacey@guildford.gov.uk](mailto:paul.stacey@guildford.gov.uk) – Parks & Leisure Services, Guildford Borough Council, Stoke Park Nursery, Nightingale Road, Guildford GU1 1ER.

Responses should be received by Monday the 17th of September 2019.

---

**Guildford Borough Council, Sole Trustee, Woodbridge Road Sportsground Charitable Trust**

Appendix 3

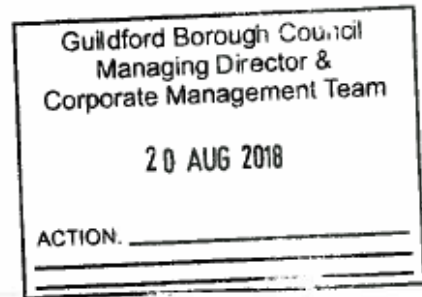


Guildford Sea Cadets  
Charity No 1171483

Reply to:

13 August 2018

Mr James Whiteman  
Managing Director  
Guildford Borough Council  
Millmead House



*Dear Mr Whiteman*

**Woodbridge Road Sportsground Public Consultation**

I am writing to you in my capacity of Chair of Guildford Sea Cadets which, as I am sure you are aware, holds a lease on a small part of the land donated in trust by Sir Harry Waechter in 1912 which is now the Woodbridge Road Sportsground. You will also be aware that, following protracted negotiations, we completed a new lease with the Council of the Borough of Guildford as Trustee of the Guildford Sports Ground Trust on 12th September last year.

I should be grateful for your confirmation that no change is proposed in the status of our lease. I can only conclude that this is the intention of GBC officials since we had no prior notice of the consultation and only learned about it through social media.

I am copying this to the Leader of the Council.

Kind regards

James Robertson OBE  
Chair Guildford Sea Cadets

c.c. Cllr Paul Spooner, Leader of the Council



Patron: HM The Queen  
A charity registered in England and Wales  
313013 and in Scotland SC037808

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Executive Shareholder and Trustee Committee Report

Ward(s) affected: Holy Trinity

Report of Director of Community Services

Author: Alex Duggan

Tel: 01483 444584

Email: alex.duggan@guildford.gov.uk

Lead Councillor responsible: Nigel Manning

Tel: 01252 665999

Email: nigel.manning@guildford.gov.uk

Date: 25 September 2018

## Future use of Foxenden Deep Shelter

### Executive Summary

Foxenden Deep Shelter (“the Shelter”) was constructed in 1941 and consists of approximately 230 metres of tunnels located 15 metres beneath Allen House Grounds. The Shelter was formerly opened to the public on heritage days but closed in 2010 on safety grounds. There are various works required to make the Shelter suitable for public access and the cost of the works, combined with ongoing management costs, could not be justified to allow infrequent visits.

In September 2017, an enquiry was received about using the Shelter for whiskey maturation and trade tastings. There have also been previous enquiries about the use of the Shelter.

Allen House Grounds was gifted to the Council in 1914 and the Shelter is subject to the same restrictive covenants and charitable status as Allen House Grounds. These restrictions include a prohibition on the sale, production and consumption of alcohol. The restrictions can only be modified or removed if the Charity Commission approves an application. The Charity Commission’s approval will also need to be obtained for the grant of a lease of the Shelter. Any disposal must achieve best consideration and be in the best interests of the charity.

Prior to submitting the application to the Charity Commission, a 4 week public consultation about the proposals must be undertaken.

The Council is the sole charitable trustee and the Executive has delegated decision making on such matters to the Executive Shareholder and Trustee Committee (“the Trustee Committee”). Following completion of the public consultation, the outcome of the consultation must be reported to the Trustee Committee and a decision must be taken by the Trustee Committee about whether to proceed with the application to the Charity Commission. The process is likely to be lengthy.

In order to make the Shelter usable, there will be significant expenditure required on

items relating to health and safety, improving ventilation and providing lighting. Historic estimates costed these works at around £20,000. There are also works required to replace load bearing steel beams in the Shelter, which could be in the region of £50,000. This is only an estimate and further advice is awaited on the extent of work required and likely cost.

Regardless of whether the Charitable Trust (“the Trust”) proceeds with a disposal of the Shelter, it may be necessary to address the structural issues. It should be noted that any expenditure incurred by the Council on the Shelter must be treated as charity expenditure on behalf of the Trust and accounted for accordingly. Equally any income received from leasing the Shelter must be used for the benefit of the Trust.

An incoming tenant may agree to undertake the required works in return for a rent free period and there may be grant funding available from external funders to cover or contribute to the cost of works.

A decision is required by the Trustee Committee on whether to proceed with the public consultation and make an application to the Charity Commission. Proceeding with the consultation and Charity Commission application will have resource implications for the Council.

If the Trust proceeds with an application to the Charity Commission then the application will be either to remove the restrictions on alcohol entirely or amend them so they do not apply to the Shelter. The Council’s Parks and Leisure Services favour the removal of the restriction to enable events to take place on Allen House Grounds.

If an application to the Charity Commission is successful, a decision will need to be made on how to market the opportunity and on what terms.

### **Recommendation**

That the Executive Shareholder and Trustee Committee gives approval to undertaking a public consultation regarding the modification or removal of the restrictive user covenants in respect of the Foxenden Deep Shelter.

#### Reason(s) for Recommendation:

The Shelter is currently disused and may require expenditure to avoid structural failure. If the Trust proceeds with an application to the Charity Commission and this application is successful, the likelihood of being able to obtain a tenant increases, thereby creating a potential income stream for the Trust.

## **1. Purpose of Report**

- 1.1 To make the Executive Shareholder and Trustee Committee aware of issues concerning the future use of Foxenden Deep Shelter (“the Shelter”), which is held by the Council as sole charitable trustee and is subject to legal constraints on its use.



## **2. Strategic Priorities**

- 2.1 The grant of a lease of the Shelter will generate rental income. The income would contribute to the management, maintenance, and improvement of Allen House Grounds.

## **3. Background**

- 3.1 The Shelter was constructed in 1941 for housing up to 1,000 people during air raids and is located approximately 15 metres beneath Allen House Grounds. The Shelter is accessed via York Road Multi Storey Car Park and has previously been opened by the Council to members of the public on heritage days. Photographs of the Shelter are attached at Appendices 1 and 2.
- 3.2 Allen House Grounds was gifted to the Council in 1914 and is held by the Council as the sole charitable trustee. Decision making has been delegated to the Executive Shareholder and Trustee Committee (“the Trustee Committee”).
- 3.3 The Deed of Gift, the Council’s title and charity law contain the following relevant restrictions:
1. The land can only be used as public gardens and pleasure grounds. The sale, production and consumption of alcohol is prohibited;
  2. There can be no disposition of the land without the consent of the Charity Commission;
  3. The Trust may only sell the land (this includes the grant of a lease) if the Trust decides that on grounds of expense or otherwise it is necessary or advisable to discontinue the use of the land for the object of the charity; and
  4. Any income generated by Allen House Grounds belongs to the Trust and must be invested back into the Trust and cannot be used elsewhere by the Council.
- 3.4 The charitable status and restrictions that apply to Allen House Grounds also apply to the subsoil of the land and therefore apply to the Shelter.
- 3.5 In 2010 concerns about the condition of the Shelter resulted in it being closed to the public on health and safety grounds. It was concluded that the initial capital expenditure and ongoing management costs could not be justified to allow infrequent public access. A plan of the Shelter is attached at Appendix 3.
- 3.6 An enquiry was received by the Trust in September 2017 about whether the Shelter could be utilised for whiskey maturation and requesting permission to view the Shelter.
- 3.7 The expression of interest is only currently in an outline form but involves the storage of alcohol and would require a lease of at least 25-30 years.
- 3.8 Other organisations have previously expressed an interested in visiting and leasing the Shelter.

- 3.9 Use of the Shelter by any party is likely to require planning consent for change of use.

Charitable status and legal implications

- 3.10 To increase the chance of letting the Shelter, the user clause in the Deed of Gift will need to be widened, the restrictions on alcohol modified or removed, and the grant of a lease approved by way of an application to the Charity Commission. Decisions on these matters will need to be taken by the Trustee Committee.
- 3.11 Prior to submitting the Charity Commission application, a decision to proceed will need to be taken by the Trustee Committee. This decision will need to be informed by a 4-week public consultation. The consultation will involve putting notices up on the land, in the local press and on the Council's website. The notices will need to include details of how to respond and someone will need to review the responses. The responses or a summary then need to be available for the Trustee Committee's consideration when they make their decisions.
- 3.12 Informal contact with the Charity Commission has already been made to try and establish whether it is likely to look favourably on an application from the Trust. However, the Charity Commission would not give a view on this and stated that a full application will be required. It is worth noting that the Deed of Gift was varied previously in 2014 so that the Trust can let any pavilion or structure erected on the land to any local charity for charitable projects.
- 3.13 The Charities Act 2011 requires that any disposal of charitable land must be in the charity's best interests and achieve best consideration for the charity. It is also necessary to obtain valuation advice from a suitably qualified external surveyor before agreeing to a disposal.
- 3.14 Up to four parking spaces adjacent to the Shelter entrances would also need to be closed to ensure that the entrance doors are not blocked by parked vehicles. The Guildford Off Street Parking Places Order 2008 requires that the Council display a notice in York Road Multi Storey Car Park regarding the closure of any spaces.

Condition of the Shelter and possible expenditure

- 3.15 A structural survey was undertaken in 2015, which identified a number of steel load bearing beams in the Shelter that need to be replaced or treated. Another survey is now required to identify whether further deterioration has taken place. We do not yet have an estimate for the cost of addressing these issues but it is likely to be significant.
- 3.16 Regardless of whether the Trust proceeds with granting a lease of the Shelter, it may be necessary to deal with any structural repairs to avoid the risk of structural failure causing the land above the Shelter in Allen House Grounds to subside.
- 3.17 The electrical installation has been damaged by water ingress and would need to be repaired and upgraded if lighting is required.

- 3.18 Ventilation needs to be improved to increase airflow and reduce condensation levels. There are also various health and safety related works required to make the Shelter suitable for regular use and access. An incoming tenant may also incur additional expenditure to make the Shelter suitable for their particular use.
- 3.19 It should be noted that the Trust currently has no funds available to pay for any remedial works required to the Shelter. Works will need to be funded from a Council revenue budget and must be treated as a grant from the Council to the Trust. If this is a grant for capital works then the Council will need to have a capital budget approved.

#### **4. Consultations**

- 4.1 Car Parking and Parks & Leisure Services have been consulted and have raised no objections to the principle of a lease of the Shelter being granted. A formal four week public consultation will take place if this is supported by the Trustee Committee.

#### **5. Executive Advisory Board comment**

- 5.1 This matter was considered by the Place-making and Innovation Executive Advisory Board on 10 September 2018.
- 5.2 The Board indicated its support for the Trustee Committee to authorise the undertaking of a public consultation concerning the removal of the restrictive covenants and the grant of a lease of the Shelter and wished to have input into the potential alternative future uses of the Shelter, possibly including a heritage element.

#### **6. Equality and Diversity Implications**

- 6.1 If a lease of the Shelter is granted, the Trustee Committee will need to consider whether the incoming tenant should be required to open the Shelter to the public. Providing access to the elderly or disabled may not be possible without additional investment in the Shelter's access arrangements.

#### **7. Financial Implications**

- 7.1 If the Shelter is leased to a commercial tenant, it will generate rental income but this must be invested back into the Trust. This could offset any expenditure incurred in relation to the management and maintenance of Allen House Grounds.
- 7.2 There will be costs incurred by the Trust in obtaining a valuation to comply with the Charities Act 2011, which are estimated to be in the region of £2,000. There will also be costs associated with letting and marketing the Shelter. Letting fees are typically around 10% of the first year's rent (disregarding any incentives/rent free periods given) and marketing fees are approximately £500.
- 7.3 There will be expenditure required to make the Shelter usable, although this could be undertaken by an incoming tenant in exchange for a rent-free period.

Previous estimates in 2012 were £20,000 to deal with health and safety and lighting issues. There is also likely to be significant expenditure required on treating and replacing steel beams in the Shelter. The cost of this could be in the region of £50,000. However, there may be grants available to cover or contribute towards these costs.

- 7.4 Car parking revenue from York Road Multi Storey Car Park will reduce due to the loss of up to four parking spaces adjacent to the Shelter's entrances. This could potentially be as much as £2,300 per space per annum but this assumes that the car park is always at full capacity, so in reality the income reduction will be lower. As stated above, income generated by the Shelter must be invested back into the Trust and therefore cannot be used to offset any reduction in the Council's car parking income.

## **8. Legal Implications**

- 8.1 As outlined earlier in this report, the use of the Shelter is restricted by the same covenants that apply to Allen House Grounds. The charitable status of Allen House Grounds also applies to the Shelter.
- 8.2 Any change of use and leasehold disposal requires approval from the Charity Commission. The Council is obligated to undertake a public consultation before reporting the outcome of the consultation to the Trustee Committee and seeking authority to make an application to the Charity Commission.

## **9. Human Resource Implications**

- 9.1 It will be necessary to invest officer time in proceeding with an application to the Charity Commission. This is difficult to quantify because it depends on the level of response to the public consultation but it will be managed using existing staff resources.

## **10. Summary of Options**

- 10.1 The Trust could leave the Shelter in its current state but it is likely that works will be required in future to prevent structural failure.
- 10.2 If the Trust proceeds with the public consultation and is successful in applying to the Charity Commission then it could market the Shelter. Given the previous interest expressed in the Shelter and the requirements of the Charities Act 2011 on achieving best consideration for the charity, it would be prudent to offer the Shelter on the open market before entering into a lease.

## **11. Conclusion**

- 11.1 A decision is required by the Trustee Committee about whether to proceed with the public consultation and make an application to the Charity Commission. It must be stressed that completion of the public consultation and application to the Charity Commission will be a lengthy process. Furthermore, it should be noted that there is a risk of the Council investing resources in this proposal with no guarantee that the Charity Commission will approve the Trust's application.

- 11.2 The Trust does not currently have any funds and the likelihood is that expenditure on the Shelter will be greater than any income being generated over the short term. Therefore, it is likely that the Council will need to fund expenditure from a revenue or capital budget as a grant to the Trust to cover any shortfall.
- 11.3 If the Trust proceeds and the application is successful, the Trust will incur expenditure on valuation and letting fees.
- 11.4 If a lease is granted, it should include provision for public access on heritage days. The terms of the lease will also need to ensure that the use of the Shelter does not prevent or restrict any future redevelopment of York Road Multi Storey Car Park.

**12. Background Papers**

None

**13. Appendices**

Photographs of the Shelter are attached at Appendices 1 and 2 and a drawing of the Shelter is attached at Appendix 3.

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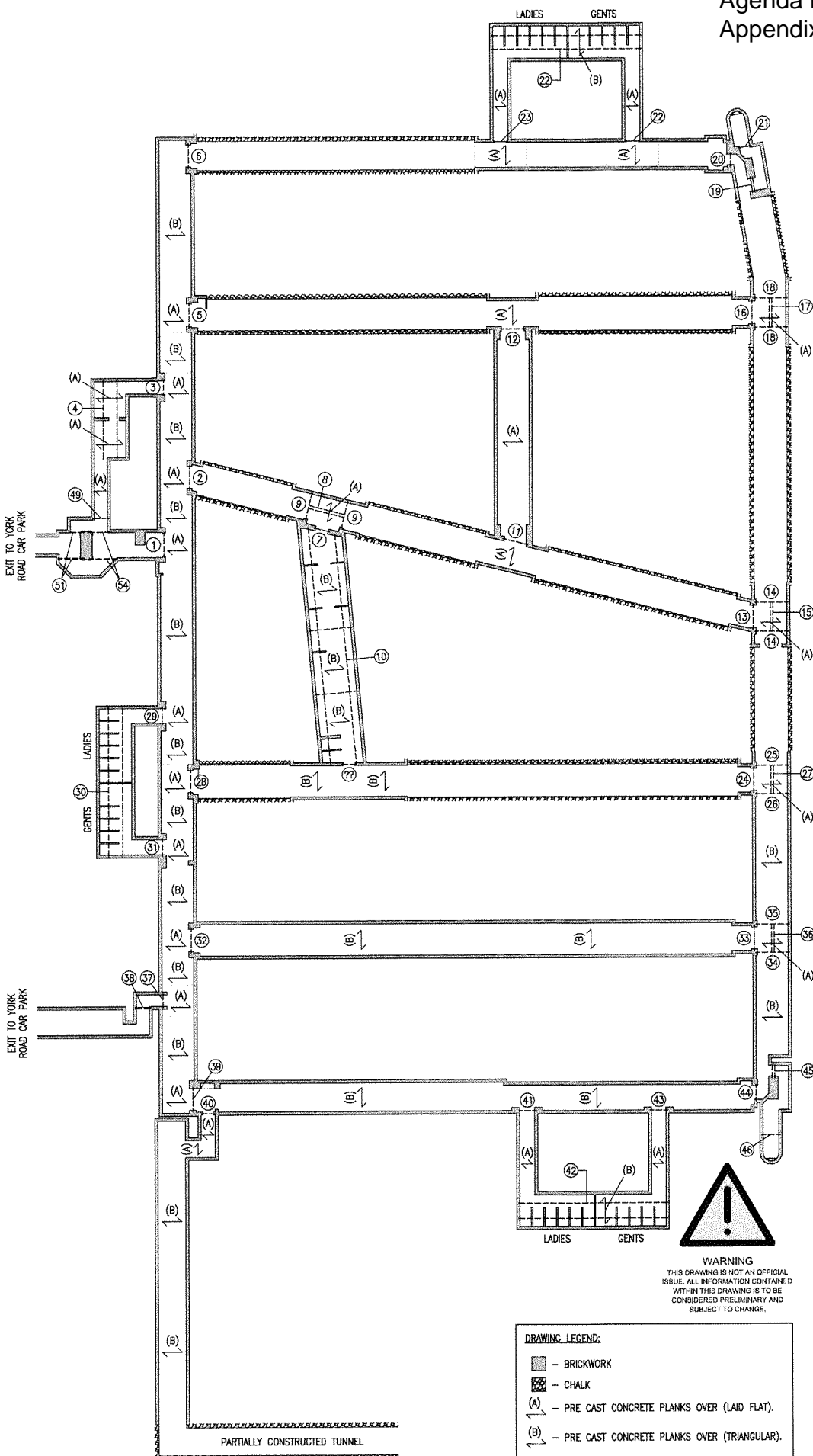


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EXISTING BEAM REMEDIAL WORKS			
No	SIZE	U/S Approx	WORKS REQUIRED
1	5"x2 1/2"	RSJ +2075	REPLACE
2	5"x2 1/2"	RSJ +2090	POS PAINT/REPLACE
3	5"x2 1/2"	RSJ +2100	REPLACE
4	6"x3"	RSJ -	PAINT
5	5"x2 1/2"	RSJ +2090	REPLACE
6	5"x2 1/2"	RSJ +2090	REPLACE
7	5"x2 1/2"	RSJ +2090	PAINT
8	2/8"x3"	RSJ +2060	PAINT
9	2/8"x4"	RSJ +2020	PAINT
10	7"x4"	RSJ -	PAINT ALL
11	5"x2 1/2"	RSJ +2090	PAINT
12	5"x2 1/2"	RSJ +2090	PAINT
13	5"x2 1/2"	RSJ +2090	REPLACE
14	2/8"x4"	RSJ +2020	PAINT
15	2/5"x2 1/2"	RSJ +2090	PAINT PLUS NEW
16	5"x2 1/2"	RSJ +2090	REPLACE
17	2/5"x2 1/2"	RSJ +2090	REPLACE
18	2/8"x4"	RSJ +2020	REPLACE
19	2/5"x2 1/2"	RSJ +2090	REPLACE
20	5"x2 1/2"	RSJ +2090	PAINT
21	CONC	CASED -	REPLACE
22	5"x2 1/2"	RSJ -	PAINT
23	5"x2 1/2"	RSJ +2090	PAINT
24	5"x2 1/2"	RSJ +2090	REPLACE
25	8"x4"	RSJ +2020	REPLACE
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29	5"x2"	RSJ* +2090	REPLACE
30	5"x2"	RSJ* -	REPLACE
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32	5"x2 1/2"	RSJ +2090	PAINT PLUS NEW
33	5"x2 1/2"	RSJ +2090	REPLACE
34	8"x4"	RSJ +2020	REPLACE
35	8"x4"	RSJ +2020	REPLACE
36	2/5"x2 1/2"	RSJ +2090	REPLACE
37	5"x2 1/2"	RSJ +2090	REPLACE
38	2/7"x3"	RSC -	PAINT
39	5"x2 1/2"	RSJ +2090	PAINT
40	5"x2 1/2"	RSJ +2090	PAINT
41	5"x2 1/2"	RSJ +2090	PAINT
42	4"x1 1/2"	RSJ -	PAINT
43	5"x2 1/2"	RSJ +2090	PAINT
44	5"x2 1/2"	RSJ +2090	REPLACE
45	2/5"x2 1/2"	RSJ +2090	REPLACE
46	CONC	CASED -	REPLACE
47	-	-	-
48	-	-	-
49	2/5"x3"	RSJ -	REPLACE
50	2/7"x3"	RSC -	REPLACE
51	2/7"x3"	RSC -	REPLACE

Rev. Date Description by ckd

**FOXENDEN,  
AIR RAID SHELTER**

**STRUCTURAL  
SURVEY FINDINGS**

**Melliss LLP**  
CONSULTING ENGINEERS  
Boundary House,  
The Plines Business Park,  
Broad Street, Guildford,  
Surrey, GU3 3BH, UK. +44 (0) 1483 567879  
Facsimile +44 (0) 1483 506267  
© MELLISS LLP e-mail mail@melliss.com

Scale (A2) 1:200 Drawn by TS  
Date 23.04.2015 Checked by DCP

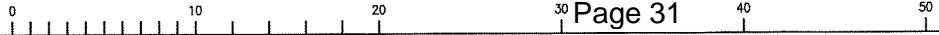
Status PRELIMINARY

Drawing ref. M4891/01  
Revision

**EXISTING AIR RAID SHELTER TUNNEL PLAN**

1:200

DRAWING SCALE BAR IN METERS - 1:200 APPROX



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Executive Shareholder and Trustee Committee Report

Report of Director of Resources

Author: Joyce Hamilton, Principal Corporate Services Solicitor

Tel: 01483 444053

Email: Joyce.Hamilton@guildford.gov.uk

Lead Councillor responsible: Councillor Paul Spooner

Tel: 07970 953232

Email: paul.spooner@guildford.gov.uk

Date: 25 September 2018

## **Guildford Sports Ground Charity Annual Returns year ending 31 March 2017**

### **Summary**

The terms of reference for the Committee include the completion and submission of Charity Annual Account returns and the Charity Annual Trustee Report to the Charity Commission on behalf of the Guildford Sports Ground charity ("the Charity"). Attached at Appendix 1 and 2 are the Trustee Annual Report and the Annual Accounts year ending 2017 to be submitted to the Charity Commission.

### **Recommendation to Committee**

It is recommended that

1. The Trustee Committee approve the Annual Trustee Report and the Annual Accounts year ending 31 March 2017, as set out in Appendix 1 & 2;
2. The Trustee Committee note the report of the Independent Examiner, as set out in Appendix 4; and
3. The Principal Corporate Services Solicitor be authorised to submit the Annual Trustee Report, Annual Accounts and the Independent examiner's report to the Charity Commission supported by the relevant department(s).

### Reason for Recommendation:

To comply with the legal requirement that the Charity must keep its registered details up-to-date. If the Trustee fails to submit these returns, it could result in the Charity Commission removing the charity from its register and taking further action.

### **1. Purpose of Report**

- 1.1 This report presents the Charity's Annual Account Returns year ending 31 March 2017 and the Annual Trustee report for approval. This report explains the legal requirement to submit the Charity's Annual Trustee Report and accounts to the Charity Commission (at Appendix 1 and 2).

- 1.2 The report of the Independent Examiner is for noting. If the Trustee Committee approves the Annual Trustee Report and Annual Accounts, the Independent Examiner will sign off their report as drafted and set out in Appendix 4.

## **2. Background**

- 2.1 Trustees have overall control of the Charity and are responsible for making sure it is doing what it was set up to do.
- 2.2 Trustees must make sure the Charity complies with charity law requirements and other laws that apply to it. Trustees should take reasonable steps to read relevant guidance and keep the Charity's details on the Charity Commission register up to date. Trustees must ensure they send the right financial and other information to the Commission in their Annual Returns.
- 2.3 Trustees must decide what will best enable the Charity to carry out its purpose, make balanced and adequately informed decisions, thinking about the long terms as well as the short term.
- 2.4 Trustees must avoid putting themselves in a position where their duty to the Charity conflicts with their personal interests and / or interests of the Council.
- 2.5 The terms of reference for the Trustee include the completion and submission of an Annual Account return and an Annual Trustee Report to the Charity Commission.
- 2.6 The Executive Shareholder and Trustee Committee acts as the Charity's sole Trustee, allowing the management of the Charity to be kept separate, as far as possible, from the usual business of the Council.

## **3. Financial Implications**

- 3.1 There are no financial implications arising from this report.

## **4. Legal Implications**

- 4.1 The bulk of charity law is contained in Charities Act 2011. The Charity Commission registers and regulates charities in England and Wales. The Commission is responsible for ensuring that charities meet their legal requirements, including providing information on their activities each year.
- 4.2 The Commission has powers to take enforcement action against charities where there is malpractice or misconduct.

## **5. Human Resource Implications**

- 5.1 There are no human resource implications arising from of this report.

## 6. Conclusion

- 6.1 The role of the Trustee is to manage the Charity in a manner that is clearly distinct from usual Council business. When making decisions the Trustee has a duty to act in the Charity's best interests. There is a legal requirement to submit an annual Trustee Report and annual accounts for the Charity to the Commission.

## 7. Background Papers

### 7.1 Charity Commission guidance

- Charity trustees and decision making  
[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/583855/CC27\\_new.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/583855/CC27_new.pdf)
- Conflicts of interest  
[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/636091/CC29.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/636091/CC29.pdf)

## 8. Appendices

Appendix 1: Trustee Annual Report 2016-17

Appendix 2: Charity's Annual Account returns year ending 31 March 2017

Appendix 3: Charity Commission Guidance on public benefit (PB3)

Appendix 4: Independent Examiner's report

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## Trustees' Annual Report for the period

From 1<sup>st</sup> April 2016  
To 31<sup>st</sup> March 2017

Period start date  
Period end date

**Charity name: Guildford Sports Ground**

**Charity registration number: 305056**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	A Charitable Trust of the Woodbridge Road Sportsground land was created on 9 August 1912 by a deed of conveyance and declaration of trust (the Vesting Deed) executed on that date by Sir Harry Waechter who several months earlier acquired two parcels of leasehold land from the Earl of Onslow to form the sportsground. Guildford Borough Council owns the freehold of the Woodbridge Road Sportsground (including its associated land and buildings) as the sole charitable trustee under a charitable trust. In summary, the purposes are to provide a sportsground for public benefit to include a variety of sporting, entertainment and social activities.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main activities take place for the benefit of the public. For example, men, women and young people regularly play cricket across a range of ability levels. Guildford Cricket Club encourages competitive cricket to enjoy the game and the club's facilities. These activities greatly benefit the public and are achieved through a lease to Guildford Cricket Club.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustee has had regard to the responsibility they have to ensure the charity is carrying out its purpose for the public benefit, to act in the charity's best interests and to manage the charity's resources responsibly.

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	n/a

Agenda item number: 6

Appendix 1 Policy on social investment including program related investment	Para 1.38	n/a
Contribution made by volunteers	Para 1.38	n/a
Other		n/a

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The pavilion was built in 1938 and was in a poor state of repair. The trustee recognised that its refurbishment was key to wider community use and fulfilment of the charitable purposes by providing fit for purpose toilets, changing facilities and a community room. This was identified as a priority for the trustee. The refurbishment began at the end of 2016.</p> <p>There is an annual cricket festival held in June. This is when Surrey County Cricket Club plays professional cricket at Guildford Sportsground.</p> <p>The trustee procured and erected a new boundary fence to the north boundary in this reporting year, ensuring the sportsground is secure and maintained.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The charity has achieved the objectives it set including the refurbishment of the pavilion and improvement of governance arrangements. One of the charity's future objectives is to improve the management of the sportsground in order to further increase public benefit including widening the activities available in line with the purposes as set out in the charity's governing document.
Performance of fundraising activities against objectives set	Para 1.41	n/a

Investment performance against objectives	Para 1.41	n/a
Other		n/a

Review of the charity's financial position at the end of the period	Para 1.21	The charity's annual accounts for 2016-17 report the financial position of the charity at the end of the period, 31 <sup>st</sup> March 2017. The accounts are available from the Charity Commission website. Donations in the year totalled £721,630, whilst other income totalled £10,770. Expenditure was £117,595 with the balance of £614,805 invested in the development of the sports ground. At the end of the period, the charity's net assets were £1,146,370.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The revaluation reserve is the only reserve held by the charity. It contains the gains resulting from increases in the value of property, plant and equipment.
Amount of reserves held	Para 1.22	At the end of the period, the value of the revaluation reserve was £221,440.
Reasons for holding zero reserves	Para 1.22	The sole trustee of the charity is Guildford Borough Council. The council is committed to providing the requisite funding to enable the charity to carry out its objectives. The council holds sufficient reserves to ensure that all of its commitments can be met.
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are currently no uncertainties to report regarding the going concern status of the charity.

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal source of funding for the charity is the donation made by Guildford Borough Council. The annual accounts for 2016-17 contain details of the charity's income.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The charity does not hold any financial investments.
A description of the principal risks facing the charity	Para 1.46	n/a
Other		n/a

## Structure, Governance and Management

Description of charity's trusts:		Guildford Sports Ground
Type of governing document (trust deed, royal charter)	Para 1.25	Trust deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Council's Executive acted as the trustee in this reporting year.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Council's Executive acted as the trustee in this reporting year.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Council's Executive acted as the trustee in this reporting year.
Relationship with any related parties	Para 1.51	Surrey County Cricket Club (SCCC) and Guildford Cricket Club (GCC) help to deliver the annual cricket festival. GCC are a tenant.
Other		Annual event/festival organisers Local community groups

### Reference and Administrative details

Charity name	Guildford Sports Ground
Other name the charity uses	n/a
Registered charity number	305056
Charity's principal address	Guildford Borough Council Millmead House, Millmead Guildford Surrey GU2 4BB

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Guildford Borough Council (Executive)	Guildford Borough Council, Millmead House, Millmead, Guildford, Surrey GU2 4BB		The Executive acted as the trustee in this reporting year.
2				
3				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
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**Name of chief executive or names of senior staff members (Optional information)**

--

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

--

**Other optional information**

--

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Paul Spooner	
<b>Position (eg Secretary, Chair, etc)</b>	Chairman, Executive Trustee Committee	
<b>Date</b>		





CHARITY COMMISSION  
FOR ENGLAND AND WALES

Guildford Sports Ground			Charity No	305056
Annual accounts for the period				
Period start date	01/04/2016	To	Period end date	31/03/2017

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£		
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	92,227	629,401	-	721,628	102,013
Charitable activities	S02	-	10,768	-	10,768	15,139
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>92,227</b>	<b>640,169</b>	<b>-</b>	<b>732,396</b>	<b>117,152</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	92,227	10,768	14,600	117,595	117,152
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>92,227</b>	<b>10,768</b>	<b>14,600</b>	<b>117,595</b>	<b>117,152</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	-	629,401	- 14,600	614,801	-
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	-	629,401	- 14,600	614,801	-
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	- 629,401	629,401	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	- 268,167	- 268,167	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	-	-	346,634	346,634	-
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	-	-	799,738	799,738	799,738
<b>Total funds carried forward</b>	S22	-	-	1,146,372	1,146,372	799,738

**Section B Balance sheet**

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	1,146,372	1,146,372	799,738
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	1,146,372	1,146,372	799,738
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	2,693	-	75,766	78,459	12,251
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	-	-	-	-	-
<b>Total current assets</b>		B10	2,693	-	75,766	78,459	12,251
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	2,693	-	75,766	78,459	12,251
<b>Net current assets/(liabilities)</b>		B12	-	-	-	-	-
<b>Total assets less current liabilities</b>		B13	-	-	1,146,372	1,146,372	799,738
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	-	-	1,146,372	1,146,372	799,738
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	924,933	924,933	304,568
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	-	-	-	-	-
Revaluation reserve		B20	-	-	221,439	221,439	495,170
<b>Total funds</b>		B21	-	-	1,146,372	1,146,372	799,738

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

## Statement of Cash Flows

	£
<b>Cash flows from operating activities:</b>	
Net cash provided by (used in) operating activities	629,401
<b>Cash flows from investing activities:</b>	
Dividends, interest and rents from investments	0
Proceeds from the sale of property, plant and equipment	0
Purchase of property, plant and equipment	-629,401
Proceeds from sale of investments	0
Purchase of investments	0
<b>Net cash provided (used in) investing activities</b>	<b>-629,401</b>
<b>Cash flows from financing activities:</b>	
Repayments of borrowing	0
Cash inflows from new borrowing	0
Receipt of endowment	0
<b>Net cash provided by (used in) financing activities</b>	<b>0</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>0</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>0</b>
<b>Change in cash and cash equivalents due to exchange rate movements</b>	<b>0</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>0</b>

### Reconciliation of net income/(expenditure) to net cash flow from operating activities

	£
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>614,801</b>
<b>Adjustments for:</b>	
Depreciation charges	14,600
(Gains)/losses on investments	0
Dividends, interest and rents from investments	0
Loss/(profit) on the sale of fixed assets	0
(Increase)/decrease in stocks	0
(Increase)/decrease in debtors	-66,208
Increase/(decrease) in creditors	66,208
<b>Net cash provided by (used in) operating activities</b>	<b>629,401</b>

### Analysis of cash and cash equivalents

	£
Cash in hand	0
Notice deposits (less than 3 months)	0
Overdraft facility repayable on demand	0
<b>Total cash and cash equivalents</b>	<b>0</b>

**Section C Notes to the accounts**

Note 1 **Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

*	✓	The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
• and with	✓	the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
---

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

<b><i>The Trustee of the charity is Guildford Borough Council. As Trustee, the Council will provide the necessary resources to ensure that the charity remains a going concern.</i></b>
---

Disclosure of any uncertainties that make the going concern assumption doubtful;

<b><i>Not applicable</i></b>
------------------------------

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<b><i>Not applicable</i></b>
------------------------------

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in notes 2 & 2.2.

Yes*	✓	* -Tick as appropriate
No*		

*Please disclose:*

<b><i>(i) the nature of the change in accounting policy;</i></b>	<b><i>Not applicable</i></b>
--	------------------------------

<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<b>Not applicable</b>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<b>Not applicable</b>

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

*Please disclose:*

<i>(i) the nature of any changes;</i>	<b>Not applicable</b>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<b>Not applicable</b>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<b>Not applicable</b>

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	<b>Not applicable</b>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<b>Not applicable</b>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<b>Not applicable</b>

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

In 2015-16 the charity submitted receipts and payments accounts only.

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £	
Fund balances as previously stated	-	-	<i>No fund balances were previously reported as the charity submitted receipts and payments accounts only.</i>
<i>Adjustments:</i>	-	-	
Fund balance as restated	-	-	

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £	
Net income/(expenditure) as previously stated	-	<i>In 2015-16 the charity submitted receipts and payments accounts only.</i>
<i>Adjustments:</i>	-	
Previous period net income/(expenditure) as restated	-	

**Section C** **Notes to the accounts** **(cont)**

**Note 2** **Accounting policies**  
**2.2 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table>	Yes	No	N/a		✓	
Yes	No	N/a						
	✓							
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>Membership subscriptions which gives a member the right to buy services or other</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						

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benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

		✓
Yes	No	N/a
		✓
Yes	No	N/a
		✓

**2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
✓		

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
✓		

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
		✓

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
		✓

**Deferred income**

No material item of deferred income has been included in the accounts.

Yes	No	N/a
		✓

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
		✓

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓		

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £10,000

They are valued at cost.

Yes	No	N/a
	✓	

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets**

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓



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**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

Accounting policy of revaluation is adopted for some tangible fixed assets (see note 14)

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**Section C** **Notes to the accounts** **(cont)**

**Note 3** **Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	<b>Analysis</b>					
<b>Donations and legacies:</b>	Donations and gifts	92,227	629,401	-	721,628	102,013
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>92,227</b>	<b>629,401</b>	<b>-</b>	<b>721,628</b>	<b>102,013</b>
<b>Charitable activities:</b>	Rental income from sports club	-	10,768	-	10,768	15,139
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>10,768</b>	<b>-</b>	<b>10,768</b>	<b>15,139</b>
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>92,227</b>	<b>640,169</b>	<b>-</b>	<b>732,396</b>	<b>117,152</b>

**Other information:**

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

£10,770 income from property rents  
£629,401 donated for site development & improvements

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

£629,401 donated for site development & improvements

**Section C** **Notes to the accounts** **(cont)**

**Note 4** **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1	Not applicable	-	-
Government grant 2	Not applicable	-	-
Government grant 3	Not applicable	-	-
Other	Not applicable	-	-
	<b>Total</b>	-	-

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

Not applicable	
----------------	--

*Please give details of other forms of government assistance from which the charity has directly benefited.*

Not applicable	
----------------	--

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	102,995	105,503
	102,995	105,503

**Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.**

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

**Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.**

Not applicable

**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**

Not applicable

**Section C** **Notes to the accounts** (cont)

**Note 6** **Analysis of expenditure**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	-	-	-	-	-
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>					
Revenue expenditure on grounds/site maintenance and management of the charity.	92,227	10,768	14,600	117,595	117,152
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>92,227</b>	<b>10,768</b>	<b>14,600</b>	<b>117,595</b>	<b>117,152</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Other</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>92,227</b>	<b>10,768</b>	<b>14,600</b>	<b>117,595</b>	<b>117,152</b>

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Sports Ground Provision	Grounds/site maintenance & day-to-day management	105,787	11,808	117,595	117,152
Other					
<b>Total</b>		<b>0</b>	<b>11,808</b>	<b>117,595</b>	<b>117,152</b>

Prior year expenditure on charitable activities can be analysed as follows:

Grounds/site maintenance & day-to-day management: £117,152
--

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Management costs: £28,117 (P/Y £25,576)
Pitch maintenance £22,303 (P/Y £24,963)

**Section C** **Notes to the accounts** **(cont)**

**Note 7** **Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1	Not applicable	-	-
Extraordinary item 2	Not applicable	-	-
Extraordinary item 3	Not applicable	-	-
Extraordinary item 4	Not applicable	-	-
<b>Total extraordinary items</b>		-	-

**Section C** **Notes to the accounts**

**Note 8** **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
Not applicable		-	-	-	-	-	-
Not applicable		-	-	-	-	-	-
Not applicable		-	-	-	-	-	-
Not applicable		-	-	-	-	-	-
Not applicable		-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
Not applicable	-	-
Not applicable	-	-
Not applicable	-	-
Not applicable	-	-
Not applicable	-	-
Not applicable	-	-
Not applicable	-	-
<b>Total</b>		-

**Note 9**

**Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost	Raising funds £	Activity 1 Sports ground provision £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation
						(Describe method)
Property related (Engineers, Surveyors etc)	-	9,548		-	9,548	Timesheet records of work undertaken
Admin (Paymaster services)	-	2,260		-	2,260	Number of transactions / FTEs
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</b>	-	11,808		-	11,808	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

Not applicable (one activity only)



**Section C** **Notes to the accounts** **(cont)**

**Note 10** **Details of certain items of expenditure**

**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

*Fees incurred for the independent examination of the 2016-17 accounts will be reported in the 2017-18 accounts.*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
0	0
0	0
0	0
0	0

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**Section C** **Notes to the accounts** **(cont)**

**Note 11** **Paid employees**  
*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
<b>Total staff costs</b>	-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

The charity does not directly employ any employees

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

The charity does not directly employ any employees

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

The charity does not directly employ any employees

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

N/A

Please state the amount of the payment (or value of any waiver of a right to an asset)

N/A

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

Total amount of payment

N/A

The nature of the payment (cash, asset etc.)

N/A

The extent of redundancy funding at the balance sheet date

N/A

Please state the accounting policy for any redundancy or termination payments

N/A

**Section C** **Notes to the accounts** **(cont)**

**Note 12** **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

Not applicable

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Not applicable

*12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Not applicable

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

Not applicable

*12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Not applicable



**Section C** **Notes to the accounts** **(cont)**

**Note 14** **Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	857,383	-	-	-	857,383
Additions	591,536	-	-	37,865	629,401
Revaluations	-	-	-	-	-
Disposals	- 297,500	-	-	-	- 297,500
Transfers *	-	-	-	-	-
At end of the year	1,151,419	-	-	37,865	1,189,284

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						

At beginning of the year	57,645	-	-	-	57,645
Disposals	- 29,333	-	-	-	- 29,333
Depreciation	12,712	-	-	1,888	14,600
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	41,024	-	-	1,888	42,912

**14.3 Net book value**

Net book value at the beginning of the year	799,738	-	-	-	799,738
Net book value at the end of the year	1,110,395	-	-	35,977	1,146,372

**14.4 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

Property assets are revalued with sufficient regularity to ensure that their carrying amount is not materially different from their fair value at year-end, but as a minimum every five years.

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***the name of independent valuer, if applicable***

The current valuer is DVS Property Specialists

***the methods applied and significant assumptions***

For assets occupied and used in the delivery of services the basis of valuation is current value in existing use (EUV). Investment property is valued to fair value and equates to the market value of the legal interest held. Non-specialist assets where there is market-based evidence to support the use of EUV to arrive at the current value the comparative method of valuation has been adopted. For those properties where there is no market-based evidence to support the use of EUV to arrive at current value, the Depreciated Replacement Cost (DRC) approach has been used.

***the carrying amount that would have been recognised had the assets been carried under the cost model.***

£198,360

**14.6 Other disclosures**

***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***

Not applicable

***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***

£1,178,698

***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.***

Not applicable

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C Notes to the accounts**

**Note 15 Intangible assets**

*Please complete this note if the charity has any intangible assets - **Not Applicable***

**15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy**

*Please disclose the accounting policy for intangible fixed assets including:*

**Reasons for choosing amortisation rates**

**Policies for the recognition of any capital development**


**15.5 Impairment**

***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

--

**15.6 Revaluation**

***If an accounting policy of revaluation is adopted, please provide:***

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***the methods applied***

***the carrying amount that would have been recognised had the assets been carried under the cost model.***


**15.7 Other disclosures**

***(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.***

***(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.***

***(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.***

***(iv) State the amount of research and development expenditure recognised as expenditure in the year.***

***(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.***

***(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.***


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual



**Section C** **Notes to the accounts** **(cont)**

**Note 16** **Heritage assets**

*Please complete this note if the charity has heritage assets*

**16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.


**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

<b>**Basis</b>						Straight Line ("SL") or Reducing Balance
<b>** Rate</b>						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**16.5 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**16.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

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*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*


**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.


**16.9 Five year summary of heritage assets transactions**

	2015 £	2014 £	2013 £	2012 £	2011 £
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-

<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

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**Section C** **Notes to the accounts** **(cont)**

**Note 17** **Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	-	-
<b>Grand total (Fair value at year end+Cost less impairment)</b>		

**17.3 If your charity holds investment properties, please complete the following note:**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications


**(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds**

**(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements**


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17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents  
Listed investments  
Investment properties  
Social investments  
Other investments  
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims


17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year


17.7 Additional information

**Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.**

**For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.**

**Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.**


**Section C** **Notes to the accounts** **(cont)**

**Note 18** **Stocks**

*Please complete this note if the charity holds any stock items*

**18.1** Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

**18.2** Please specify the carrying amount of any stocks pledged as security for liabilities



**Section C** **Notes to the accounts** **(cont)**

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors  
Prepayments and accrued income  
Other debtors

**Total**

This year	Last year
£	£
-	-
78,459	12,251
-	-
78,459	12,251

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

**Section C** **Notes to the accounts** **(cont)**

**Note 20** **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	78,459	12,251	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>78,459</b>	<b>12,251</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

Not applicable

***Movement in deferred income account***

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

**Section C** **Notes to the accounts** **(cont)**

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

Not applicable
Not applicable
Not applicable

**21.2 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

Not applicable
----------------

**21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**

Not applicable
----------------

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

Not applicable

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

Not applicable

**Section C** **Notes to the accounts** **(cont)**

**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
<p>2016-17 saw the commencement of the Woodbridge Road Sportsground pavilion redevelopment. The estimated project cost being £1,640,000 (July 2016). The costs are to be met from:</p> <ul style="list-style-type: none"> <li>• Secured contributions from Guildford Borough Council of £496,000 and £269,000</li> <li>• Committed grant funding from Surrey County Cricket Club of £250,000 (future shared occupant of pavilion)</li> <li>• Committed grant funding from Guildford Cricket Club of £50,000 (current occupants of the pavilion)</li> <li>• Future capital receipt from the sale of vacant residential property on the site of £575,000.</li> </ul>	<p>The funding totalling £765,000 from Guildford Borough Council has been approved by its Executive Committee. Costs on the project to date have been met from this funding. The £250,000 grant from Surrey County Cricket Club has been approved by their board and it is considered very unlikely that this funding will be withdrawn. The £50,000 grant from Guildford Cricket Club has been approved by the sport's governing body and it is also considered very unlikely that this funding will be withdrawn. Both grants will be payable to the charity once the lease to occupy the pavilion by the clubs has been granted (expected to take place in 2018-19). The future capital receipt from the disposal of the groundman's cottage is dependent on the Charity Commission's approval of the disposal and the estimated value of £575,000 being achieved.</p> <p>At the time of producing these accounts, the estimated project cost had risen by 15-20%. Discussions are taking place with all parties concerned to identify measures to address the increase in the estimated cost.</p>

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect
Not applicable	

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact


**Section C** **Notes to the accounts** **(cont)**

**Note 24** **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
-	-
-	-
-	-

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

Not applicable

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

Not applicable

**Section C**

**Notes to the accounts**

**(cont)**

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note if events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

Not applicable

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

Not applicable



## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Endowment Fund	PE	To further the welfare of the inhabitants of the Borough of Guildford and to be used for outdoor recreation.	799,738	-	14,600	629,401	268,167	1,146,372
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	<b>799,738</b>	<b>-</b>	<b>14,600</b>	<b>629,401</b>	<b>268,167</b>	<b>1,146,372</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds (cont)**

**27.3 Transfers between funds**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds	Not applicable	
Between endowment and restricted funds	Transfer from restricted income to endowment fund in respect of donated income to be used to enhance an endowed fixed asset.	629,401
Between endowment and unrestricted funds	Not applicable	

**27.4 Designated funds**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
Not applicable		

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

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Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*


**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

TRUE
------

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
<b>TOTAL</b>		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Guildford Borough Council	Sole Trustee	All transactions of the charity are managed by the Council and the Council provides the majority of the charity's funding.	721,628	0	0	0

***In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.***

The Council manages the financial affairs of the charity so terms or conditions are not relevant.

***For any related party, please provide details of any guarantees given or received.***

Not applicable

Section C	Notes to the accounts	(cont)
<b>Note 29</b>	<b>Additional Disclosures</b>	
<b>The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.</b>		
During 2016-17 a proposal was developed between Guildford Borough Council (Sole Trustee), Surrey County Cricket Club, and Guildford Cricket Club to establish a tripartite management company to be responsible for the overall management of the sports ground and to ensure the delivery of the charity's objectives. At the time of production of these accounts, the management company had not been established, as this was to happen once the pavilion was completed. Note 23 details the contributions committed by all parties in respect of the redevelopment of the pavilion.		



GUIDANCE

## Public benefit: reporting (PB3)

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## Contents

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## Part 1: About this guide

Legal requirement: this guide explains the duty that charity trustees must report on how they have carried out their charity's purposes for the public benefit.

This guide is relevant to you if you are a trustee of a registered charity. It will also be of interest to you if you are thinking of applying to the Charity Commission to register a charity, so that you understand the duty to report on public benefit following registration.

### Other public benefit guidance

This guide is part of the commission's set of 3 public benefit guides.

Issues relating to whether your organisation's purposes are charitable and carrying out those purposes in the context of running a charity are dealt with in other public benefit guides:

- **Public benefit: the public benefit requirement** (PB1) - This guide explains the public benefit requirement. This requirement affects whether or not an organisation is a charity
- **Public benefit: running a charity** (PB2) – This guide explains public benefit in the context of running a charity

For more on the commission's public benefit guides see:

- **Public benefit: an overview**

### Having regard to commission guidance

Legal requirement: the Charities Act says that charity trustees must 'have regard' to the commission's public benefit guidance 'when exercising any powers or duties to which the guidance is relevant'.

Legal requirement: the Charities (Accounts and Reports) Regulations 2008 requires charity trustees to include a statement in their trustees' annual report as to whether they have complied with that duty.

'Having regard' to the commission's public benefit guidance means charity trustees should be able to show that:

- they are aware of the guidance
- they have taken it into account when making a decision to which the guidance is relevant
- if they have decided to depart from the guidance, they have good reasons for doing so

### References to other guidance

In some places in this guide links are provided to other relevant guidance to which readers of this guide may find it helpful to refer.

Where that other guidance does not form part of the commission's set of public benefit guides, and so is not guidance to which charity trustees must 'have regard', it says so.

## The law relating to public benefit

The commission's public benefit guidance is not the law on public benefit. The law on public benefit is contained in charities' legislation and decisions of the courts.

The commission's public benefit guidance is high level general guidance, written for charity trustees, to explain what the law says on public benefit and how it interprets and applies that law.

The commission make decisions about public benefit in individual cases based on the law as it applies to the facts of the particular case, and not on this high level guidance. This is because its general guidance cannot cover all the complexities of the law relating to public benefit.

For more information about the commission's view of what the law says on public benefit see:

- **Analysis of the law relating to public benefit**

This analysis of the law may be of interest to charity trustees who wish to know more about the legal basis of commission guidance. However, it does not form part of the commission's set of public benefit guides, and so is not, as such, guidance to which charity trustees must have regard.

## Use of 'must' and 'should'

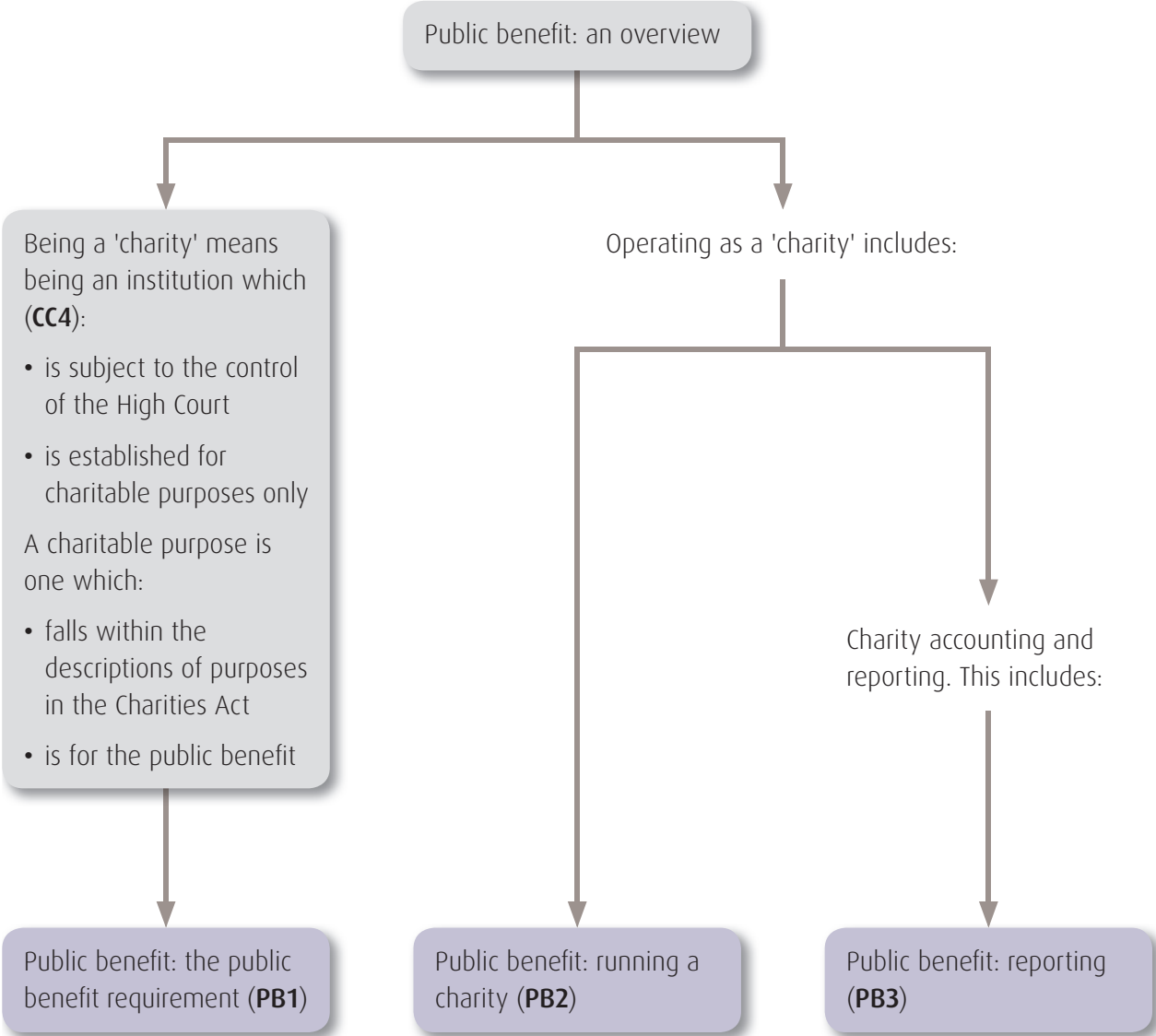
The word 'must' is used where there is a specific legal or regulatory requirement that you must comply with. 'Should' is used for minimum good practice guidance you should follow unless there's a good reason not to.

The commission also offer less formal advice and recommendations that trustees may find helpful in the management of their charity.

## The public benefit framework

The following chart shows you where reporting on public benefit sits in the overall framework of what it means for your organisation to be a charity, to operate as a charity and to report on your charity's work.

# Public benefit framework



## Part 2: The requirement to report on public benefit

Legal requirement: trustees of registered charities must report each year in their trustees' annual report on how they have carried out their charity's purposes for the public benefit.

This requirement is set out in the Charities (Accounts and Reports) Regulations 2008 (see Annex A).

### The public benefit reporting requirement for smaller charities

'Smaller charities' are registered charities below the audit threshold where gross income does not exceed £500,000.

Legal requirement: trustees of smaller registered charities must report on public benefit by:

- including a brief summary setting out the main activities undertaken by the charity to carry out its charitable purposes for the public benefit
- including a statement as to whether they have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant

### The public benefit reporting requirement for larger charities

'Larger charities' are registered charities above the audit threshold where gross income exceeds £500,000.

Legal requirement: trustees of larger registered charities must report on public benefit by:

- providing a review in the trustees' annual report of the significant activities undertaken by the charity to carry out its charitable purposes for the public benefit
- providing details of purposes and objectives
- providing details of strategies adopted and activities undertaken to achieve those purposes and objectives
- providing details of the achievements by reference to the purposes and objectives set
- including a statement as to whether they have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant

## Part 3: How to report on public benefit

### Rules about how to report on public benefit

Other than the different reporting requirements for smaller and larger registered charities set out in part 2 of this guide, there are no rules about how trustees should report on public benefit.

It is for trustees to decide the level of detail they wish to use to describe how they have carried out their charity's charitable purposes for the public benefit in the reporting year.

### How to deal with public benefit in the trustees' annual report

It is not necessary for a report on public benefit to be dealt with as a separate section of a trustees' annual report. It can be addressed, naturally, throughout the body of the report.

For many registered charities (especially smaller charities) it will be enough to satisfy the requirement to report on public benefit where the trustees' annual report:

- explains what the charity is there to achieve (its purposes)
- explains what the charity has done during the year to carry out those purposes (for the public benefit)
- includes a statement whether the trustees, in making decisions about that, have had due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant

### How public benefit reporting can help charities

Charity trustees have a duty to carry out their charity's purposes for the public benefit. (See **Public benefit: running a charity** (PB2).) Public benefit reporting is an opportunity for the trustees to explain how they have done that each year. Public benefit reporting, when done well, can be an effective tool for trustees.

Charity trustees, who say that public benefit reporting has helped their charity, tell the commission that it helps to:

- stay focused on what their charity is there to achieve (its purposes) when planning activities
- demonstrate what their charity does and the value of its work, particularly when applying for grant funding or fundraising
- link with impact reporting and demonstrating the charity's transparency and accountability
- improve the overall quality of reporting on the charity's work

### Examples of public benefit reporting

Legal requirement: those charities not eligible, or not opting, to prepare their accounts on a receipts and payments basis must prepare their accounts to comply with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities.

## Agenda item number: 6

### Appendix 3

To help charity trustees preparing their reports and accounts in line with the recommendations of SORP 2005, the commission have produced some **Example trustees' annual reports and accounts**. Although these do not form part of its public benefit guidance, trustees may find them helpful in designing the layout and format of their trustees' annual report in a way which includes reporting on public benefit.

The examples address the different public benefit reporting requirements for smaller and larger registered charities.

## **Part 4: Trustees' annual reports sent to the commission**

### **Displaying Trustees' annual reports on the commission website**

The commission displays on its website trustees' annual reports that are sent to them.

### **Endorsing Trustees' annual reports about public benefit**

The commission do not, as a matter of policy, endorse reporting on public benefit by individual charities.

However, it will continue to seek and provide examples of good public benefit reporting as models to help other similar charities.

### **Checking Trustees' annual reports**

The commission do check a random sample of trustees' annual reports for the quality of reporting, including about public benefit.

The trustees' annual report is important to a charity reporting its work transparently to donors and the public. The commission may consider a general failure to report to be a possible indication of other problems that it might wish to explore further with the trustees.

Also, where it is brought to the commission's attention, it would consider persistent non-reporting of public benefit by charity trustees a potential regulatory issue.

## Part 5: Further information

This part provides links to other guidance which you may find of interest in relation to this guide.

### The following are included in the commission's set of public benefit guides:

- Legal requirement: **Public benefit: running a charity** (PB2)  
This guide explains public benefit in the context of running a charity.
- Legal requirement: **Public benefit: the public benefit requirement** (PB1)  
This guide explains the legal requirement that a charity's purpose must be for the public benefit. This is known as the 'public benefit requirement'.

### The following are not included in the commission's set of public benefit guides

- **Public benefit: an overview**  
This guide gives an overview of the commission's public benefit guidance. It explains:
  - how understanding public benefit will help a charity's trustees
  - the trustees' duty to 'have regard' to the commission's public benefit guidance
  - some key points to know about the law relating to public benefit
- Legal requirement: **Preparing your trustees' annual report**  
Guidance on the requirement in the Charities Act that all registered charities must prepare a trustees' annual report.
- **Example trustees' annual reports and accounts**  
Guidance to help charities preparing their reports and accounts in line with the recommendations of SORP 2005.
- **Principles of Good Impact Reporting**  
This document sets out some principles of good impact reporting.



## Part 6: Technical terms

The following terms are used in this guide, and should be understood as having the specific meanings given below:

**The Charities Act:** the Charities Act 2011.

**Charity trustees:** the people who serve on the governing body of a charity. They may be known as trustees, directors, board members, governors or committee members. Charity trustees are responsible for the general control and management of the administration of a charity.

**Governing document:** a legal document setting out a charity's purposes and, usually, how it is to be administered. It may be a trust deed, constitution, articles of association, will, conveyance, Royal Charter, scheme of the commission, or other formal document.

**Objects:** A charity's 'objects' are a statement of its purposes. Usually these are found in the 'objects clause' of a charity's governing document. However, not all charities have a governing document with an objects clause.

Usually a charity's objects clause means the same as its purposes, but sometimes they are slightly different, such as when:

- the objects clause does not adequately or fully express the organisation's purposes
- the clause contains more than just the objects, such as powers

**Public benefit requirement:** the legal requirement that, to be a charity, an organisation's purposes must each be for the public benefit (legal requirement).

**Purpose(s) and charitable purpose(s):** the commission use the term '**purpose(s)**' to mean the purpose(s) of an individual organisation. A charity's purpose is what it is set up to achieve.

To be a '**charitable purpose**' a purpose must fall within one of the descriptions of purposes in the Charities Act and be for the public benefit. This has to be demonstrated in each case (legal requirement).

**The courts:** the commission use this term to mean, collectively, the Tribunal, the Upper Tribunal and the courts.

**The Tribunal:** the First-tier Tribunal (Charity) is the first level of appeal against the decisions of the Charity Commission set out in Schedule 6 of the Charities Act.

**The Upper Tribunal:** The Upper Tribunal (Tax and Chancery Chamber) is the second level of appeal against decisions of the commission set out in Schedule 6 of the Charities Act.

## Annex A: Charities (Accounts and Reports) Regulations 2008

This part provides an extract from the Charities (Accounts and Reports) Regulations 2008 in relation to reporting on public benefit.

40.- (1) This regulation applies to an annual report prepared in accordance with section 45(1) of the 1993 Act by the charity trustees of a non-parent charity.

(2) The report on the activities of a charity during the year which is required to be contained in the annual report prepared under section 45 of the 1993 Act-

(a) must specify the financial year to which it relates;

(b) must-

(i) in the case of a charity which is not an auditable charity, be a brief summary setting out-

**(aa) the main activities undertaken by the charity to further its charitable purposes for the public benefit; and**

(bb) the main achievements of the charity during the year.

**(ii) in the case of a charity which is an auditable charity, be a review of the significant activities undertaken by the charity during the relevant financial year to further its charitable purposes for the public benefit or to generate resources to be used to further its purposes including-**

(aa) details of the aims and objectives which the charity trustees have set for the charity in that year, details of the strategies adopted and of significant activities undertaken, in order to achieve those aims and objectives;

(bb) details of the achievements of the charity during the year, measured by reference to the aims and objectives which have been set;

(cc) details of any significant contribution of volunteers to these activities;

(dd) details of the principal sources of income of the charity; and

(ee) a statement as to whether the charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks;

(c) must-

(i) where-

(aa) any fund of the charity was in deficit at the beginning of the relevant financial; and

(bb) the charity is one in respect of which a statement of accounts has been prepared under section 42(1) of the 1993 Act for that financial year,

contain particulars of the steps taken by the charity trustees to eliminate that deficit;

**(ii) contain a statement by the charity trustees as to whether they have complied with the duty in section 4 of the 2006 Act to have due regard to guidance published by the Commission; and**

(iii) be dated and be signed by one or more of the charity trustees, each of whom has been authorised to do so

## Independent Examiners report to the Trustees of The Guildford Sports Ground

I report to the Trustees on my examination of the accounts of the Guildford Sports Ground for the year ended 31<sup>st</sup> March 2017

### Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the act.

Having satisfied myself that the accounts are not required to be audited and are eligible for independent examination as the current threshold for audit has not been exceeded as set by Section 144 of the Charities Act 2011 as amended by the Charities Act 2011 (accounts and audit) Order 2015.

### Independent examiner's statement

I have completed the examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act
2. The account do not accord with those records
3. The accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed

Name Sue Sturgeon  
Member Chartered Institute of Public Finance and Accountancy

26<sup>th</sup> September 2018

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