

Democratic Services

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Date: 26 September 2012

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To: All Members of the Board of Trustees of the Recreation Ground, Bath

Councillor David Dixon

Councillor Simon Allen

Councillor Tim Ball

Observers: Councillor Manda Rigby and Councillor Brian Webber

Chief Executive and other appropriate officers

Press and Public

Dear Trustee

Board of Trustees of the Recreation Ground, Bath: Thursday, 4th October, 2012

You are invited to attend a meeting of the **Board of Trustees of the Recreation Ground, Bath**, to be held on **Thursday, 4th October, 2012 at 6.30 pm** in the **Council Chamber - Guildhall**.

A Pre-Meeting for the Board will be held at 5.30pm in the Cabinet Room, 2nd Floor, Guildhall.

The agenda is set out overleaf.

Yours sincerely



David Taylor
for Trust Board

If you need to access this agenda or any of the supporting reports in an alternative accessible format please contact Democratic Services or the relevant report author whose details are listed at the end of each report.

This Agenda and all accompanying reports are printed on recycled paper

NOTES:

1. **Inspection of Papers:** Any person wishing to inspect minutes, reports, or a list of the background papers relating to any item on this Agenda should contact David Taylor who is available by telephoning Bath 01225 - 394414 or by calling at the Riverside Offices Keynsham (during normal office hours).
2. **Public Speaking at Meetings:** The Council has a scheme to encourage the public to make their views known at meetings. They may make a statement relevant to what the meeting has power to do. They may also present a petition or a deputation on behalf of a group. Advance notice is required not less than two full working days before the meeting (this means that for meetings held on Wednesdays notice must be received in Democratic Services by 4.30pm the previous Friday)

The public may also ask a question to which a written answer will be given. Questions must be submitted in writing to Democratic Services at least two full working days in advance of the meeting (this means that for meetings held on Wednesdays, notice must be received in Democratic Services by 4.30pm the previous Friday). If an answer cannot be prepared in time for the meeting it will be sent out within five days afterwards. Further details of the scheme can be obtained by contacting David Taylor as above.

3. **Details of Decisions taken at this meeting** can be found in the minutes which will be published as soon as possible after the meeting, and also circulated with the agenda for the next meeting. In the meantime details can be obtained by contacting David Taylor as above.

Appendices to reports are available for inspection as follows:-

Public Access points - Riverside - Keynsham, Guildhall - Bath, Hollies - Midsomer Norton, and Bath Central, Keynsham and Midsomer Norton public libraries.

For Councillors and Officers papers may be inspected via Political Group Research Assistants and Group Rooms/Members' Rooms.

4. **Attendance Register:** Members should sign the Register which will be circulated at the meeting.
5. THE APPENDED SUPPORTING DOCUMENTS ARE IDENTIFIED BY AGENDA ITEM NUMBER.
6. **Emergency Evacuation Procedure**

When the continuous alarm sounds, you must evacuate the building by one of the designated exits and proceed to the named assembly point. The designated exits are sign-posted.

Arrangements are in place for the safe evacuation of disabled people.

**Board of Trustees of the Recreation Ground, Bath - Thursday, 4th October, 2012
at 6.30 pm in the Council Chamber - Guildhall**

A G E N D A

1. EMERGENCY EVACUATION PROCEDURE

The Chair will ask the Administrator to draw attention to the emergency evacuation procedure as set out under Note 6.

2. APOLOGIES FOR ABSENCE

3. DECLARATIONS OF INTEREST

At this point in the meeting declarations of interest are received from Members in any of the agenda items under consideration at the meeting. Members are asked to indicate:

(a) The agenda item number in which they have an interest to declare.

(b) The nature of their interest.

(c) Whether their interest is **a disclosable pecuniary interest** or an **other interest**,
(as defined in Part 2, A and B of the Code of Conduct and Rules for Registration of Interests)

Any Member who needs to clarify any matters relating to the declaration of interests is recommended to seek advice from the Council's Monitoring Officer before the meeting to expedite dealing with the item during the meeting.

4. TO ANNOUNCE ANY URGENT BUSINESS AGREED BY THE CHAIR

5. QUESTIONS AND STATEMENTS

To consider any submissions received and decide what action to take, if any, on the matters raised therein. As the Questions and Answers will be circulated in written form, there is no requirement for them to be read out at the meeting. The Questions and Answers will be published with the draft Minutes.

6. MINUTES: THURSDAY 21ST JUNE 2012 (Pages 7 - 12)

To approve as a correct record the Minutes of the previous meeting held on Thursday 21st June 2012

7. UPDATE ON GENERAL MANAGEMENT ISSUES (Pages 13 - 14)

To note the report of the Adviser to the Bath Recreation Ground Trustees relating to general management issues at the Recreation Ground

8. EVENTS AND SPORTS LETTINGS UPDATE (Pages 15 - 22)

To note the report of the Parks and Estate Manager relating to lettings at the Recreation Ground

9. 2011/12 REVENUE ACCOUNT, BALANCE SHEET AND AUDITORS ACCOUNT AND 2012/13 BUDGET MONITOR (Pages 23 - 34)

To consider the report of the Assistant Management Accountant and the recommendations to (1) approve the Financial Accounts for 2011/12 as shown in Appendices 1 and 2; (2) note the Auditors Report for 2011/12 as shown in Appendix 3; (3) note the expenditure to 31st August 2012 on the 2012/12 budget as shown in Appendix 4; and (4) approve the funding to finalise the strategic review implementation of £30,000 for 2012/13.

10. DATE OF NEXT MEETING

To consider a date for the next meeting of the Board

The Committee Administrator for this meeting is David Taylor who can be contacted on 01225 - 394414.

DRAFT MINUTES PENDING CONFIRMATION AT THE NEXT MEETING

BATH AND NORTH EAST SOMERSET

BOARD OF TRUSTEES OF THE RECREATION GROUND, BATH

Thursday, 21st June, 2012

Present: Councillor David Dixon in the Chair
Councillors Tim Ball and Nathan Hartley

Also attending: Councillor Brian Webber (Abbey Ward)

1 EMERGENCY EVACUATION PROCEDURE

The Administrator drew attention to the emergency evacuation procedure

2 APOLOGIES FOR ABSENCE

There were no apologies for absence

3 DECLARATIONS OF INTEREST UNDER THE LOCAL GOVERNMENT ACT 1972

There was none

4 TO ANNOUNCE ANY URGENT BUSINESS AGREED BY THE CHAIR

There was none

5 QUESTIONS AND STATEMENTS

The Chair referred to a Question received from Jill McGarrigle and his answer which had been circulated to Members and the public. He stated that the document also included a number of Questions from David Greenwood which were received outside the due Notice period. The replies to these Questions would be sent to Mr Greenwood direct within 7 days. The Administrator informed the meeting that copies would be provided for those people wishing to be informed of the replies accordingly. (Note: The Question and Answer document is attached to these Minutes as an Appendix).

6 MINUTES: THURSDAY 19TH APRIL 2012

The Minutes of the previous meeting were confirmed as an accurate record and signed by the Chair

7 UPDATE ON GENERAL MANAGEMENT ISSUES

The Board considered a report by the Advisor to the Board of Bath Recreation Ground Trustees which provided an update on general management issues at the Recreation Ground. He expanded on the issues in the report and drew particular attention to the repair and maintenance of the fence/gate at the rear of the Sports

Centre for which additional funding of £3,000 would be required – this would be covered in the financial report to be considered later in the meeting.

He referred to matters raised with him by the Ward Councillor Brian Webber which included derelict huts at the tennis courts on the Rec which would be removed; the poor condition of land at the rear of the Convent on which action was being taken; and that some repair work would be undertaken at the Pavilion. These matters would be covered in future reports to the Board. The Chair also referred to the theft of lead from the turnstiles which would be replaced shortly.

RESOLVED to note the report

8 EVENTS AND SPORTS LETTINGS UPDATE

The Parks and Estate Manager submitted a report which provided an update on lettings made at the Recreation Ground since the report to the Board at its last meeting. He informed the meeting that unfortunately the Mini Rugby event had to be cancelled due to bad weather, the cost of ground reinstatement being too expensive. The Chair referred to new arrangements with Aquaterra for block bookings for outdoor boot camp events.

RESOLVED to note the report

9 2011/12 FINANCIAL OUTTURN AND 2012/13 BUDGET REVIEW

The Board considered the report of the Assistant Management Accountant which (1) gave details of the Recreation Ground 2011/12 financial outturn spend against budget and the 2012/13 budget review; and (2) recommended the Board to (i) note the financial outturn for 2011/12; and (ii) approve (a) an increase in provision for loan repayment from the available surplus of £28,036 as detailed in paragraph 5.2 of the report; and (b) changes to the 2012/13 budget as detailed in Appendix 2 and paragraph 5.3 of the report.

The Chair reminded Members of the extra funding of £3,000 required for the repair and maintenance of the gate/fence at the rear of the Sports Centre referred to in Item 7 above. This would increase the revised budget 2012/13 for this item to £9,789. He also referred to the outstanding loan to the Council of £278,195 and the existing provision of £82,300. There was potential to increase this provision by £28,036 from surplus making £110,336 available for loan repayment.

RESOLVED to:

- (1) note the financial outturn for 2011/12;
- (2) approve an increase in provision for loan repayment from the available surplus of £28,036 as detailed in paragraph 5.2 of the report; and
- (3) approve changes to the 2012/13 budget as detailed in Appendix 2 and paragraph 5.3 of the report, including an increase of £3,000 for repair and maintenance of the gate/fence at the rear of the Sports Centre.

10 DATE OF NEXT MEETING

The Administrator informed the meeting that the agreed date of the next meeting would be Thursday 4th October 2012 (6.30pm).

The meeting ended at 6.45 pm

Chair(person)

Date Confirmed and Signed

Prepared by Democratic Services

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**BATH RECREATION GROUND TRUST BOARD MEETING
21ST JUNE 2012**

Notice has been given of the following Question for this meeting and this is set out below:

Question from: Jill McGarrigle

Has permission been granted for the forthcoming season for the erection of the temporary East Stand? If so, who was responsible for this action and when was it given?

Answer from: The Chair

Permission has not yet been granted.

Questions Received Outside Due Notice Period

Questions from: David Greenwood

1. Are you aware of the restrictive covenant which relates to adjoining premises to the Rec which states that no building for the purposes of commercial activity can be erected which causes nuisance, annoyance or prejudicially affects neighbours or adjoining properties?
2. Are you aware that properties in Forester's freehold possession (around 90 neighbouring the Rec) when he made the covenant have been assigned the benefit to enforce via annexation?
3. Do you accept that, as Trustees of the Recreation Ground, you should ensure that you are not breaching or allowing lessees now or in the future to breach any covenants?
4. Are you aware of previous legal advice to Bath Rugby or Trustees which advised them of the possibility that the benefit to enforce the covenant could be claimed by those assignees mentioned in the covenant?

Answer from: The Chair

These Questions were received outside the due Notice period and therefore replies will be sent to Mr Greenwood direct within the next 7 days.

Bath & North East Somerset Council	
MEETING:	Bath Recreation Ground Trust Board
MEETING DATE:	Thursday 4 th October 2012
TITLE:	The Recreation Ground, Bath – Update on General Management Issues
WARD:	Abbey
AN OPEN PUBLIC ITEM	
List of attachments to this report:	

THE ISSUE

This paper gives the Trustees an update on general management issues at the Recreation Ground.

RECOMMENDATION

The Trust Board is asked to: Note the contents of this report

FINANCIAL IMPLICATIONS

Any financial implications have been noted within the content of this report.

THE REPORT

1. Glen Chipp has been replaced by Andrew Pate as Advisor to the Trust Board.
2. On 10th August 2012 the Charity Commission issued a Sec105 order to permit the construction of the temporary East Stand for the period 13th August 2012 to 20th May 2013.
3. The Trustees have made significant progress towards agreeing a scheme with the Charity Commission based on the proposals consulted on in July 2011. It is anticipated that the Charity Commission will publish details of the scheme before the end of the year.
4. The Trustees have appointed an administrator / sports development officer on a temporary contract to co-ordinate qualifying activities at the Recreation Ground.
5. Unfortunately the replacement lead roofing used to repair the turnstiles has been stolen for a second time. Security arrangements are being reviewed before any further repairs are commissioned.
6. Health and Safety inspections are being reviewed in order to improve safety following an incident with a collapsed gate.

RISK MANAGEMENT

The report author and the Trust Board members have fully reviewed the risk assessment related to the issues in this report, in compliance with the Council's decision making management guidance.

RATIONALE

General Management fulfils the terms of the Trust.

OTHER OPTIONS CONSIDERED

All information is contained within the report.

ADVICE SOUGHT

Open Spaces and Finance Services, Bath and North East Somerset Council

Contact Person	Andrew Pate – Trust Board Adviser – 01225 477300
Background papers	None
Please contact the report author if you need to access this report in an alternative format.	

Bath & North East Somerset Council		
MEETING:	The Recreation Ground Trust	
MEETING DATE:	4 th October 2012	EXECUTIVE FORWARD PLAN REFERENCE:
		E 2476
TITLE:	Events and Sports Lettings Update	
WARD:	All	
AN OPEN PUBLIC ITEM		
List of attachments to this report:		
Appendix 1 – Schedule of events and sports lettings at September 2012		
Appendix 2 – Schedule of events and sports lettings up to September 2012		

1 THE ISSUE

1.1 This report gives the Trustees an update on the lettings made and proposed since the last report to the Board at its June 2012 meeting.

2 RECOMMENDATION

The Bath Recreation Ground Trust agrees that:

2.1 The current position with the lettings update is noted.

3 FINANCIAL IMPLICATIONS

3.1 Lettings provide a source of part of the income of the Trust.

4 CORPORATE OBJECTIVES

- *Promoting independence and positive lives for everyone*
- *Creating neighbourhoods where people are proud to live*
- *Improving life chances of disadvantaged teenagers and young people*

5 THE REPORT

5.1 Attached as Appendix 1 is a summary of the lettings programme for the Recreation Ground up to September 2013 which includes provisional bookings

5.2 Appendix 2 provides a list of the events and sports bookings up to Sept 2012.

6 RISK MANAGEMENT

6.1 The report author and Lead Cabinet member have fully reviewed the risk assessment related to the issue and recommendations, in compliance with the Council's decision making risk management guidance.

7 EQUALITIES

7.1 An Equalities Impact Assessment has not been completed as the report is for information.

8 RATIONALE

8.1 Lettings contribute to the objects of the Trust and provide income to contribute towards its running costs.

9 OTHER OPTIONS CONSIDERED

9.1 "None", as the report is for information only.

10 CONSULTATION

10.1 Sport & Active Lifestyles, Tourism Leisure & Culture and Environmental Services have been consulted

10.2 Further consultation will be carried out through the public meeting of the Board of Trustees

11 ISSUES TO CONSIDER IN REACHING THE DECISION

11.1 Social Inclusion; Customer Focus; Sustainability; Human Resources; Property; Young People; Human Rights; Corporate; Health & Safety; Impact on Staff; Other Legal Considerations

12 ADVICE SOUGHT

12.1 The Council's Monitoring Officer (Divisional Director – Legal and Democratic Services) and Section 151 Officer (Divisional Director - Finance) have had the opportunity to input to this report and have cleared it for publication.

Contact person	Graham Evans – Parks & Estate Manager
Sponsoring Cabinet Member	Councillor David Dixon
Background papers	None
Please contact the report author if you need to access this report in an alternative format	

BATH RECREATION GROUND 12 MONTH EVENT PROGRAMME

September 2012

Bath Lacrosse Annual Tournament – 1

Bath Rugby – 8, 14, 29.

Bath Mini Rugby – 2, 9, 16, 23, 30

Security for Olympic/Paralympic Open Top Bus Tour - 12

October 2012

Bath Rugby – 27

Bath Mini Rugby – 14, 28

Bath Lacrosse PROV – 6, 13

November 2012

Bath Rugby – 10, 24

Bath Mini Rugby – 4, 18

Bath Lacrosse PROV – 10, 17

Bath Rotary Fireworks - 3

December 2012

Bath Rugby – 8, 22

Bath Mini Rugby – 2, 9

Bath Lacrosse PROV - 1

January 2013

Bath Mini Rugby – 6, 13, 20

Bath Lacrosse PROV – 19, 26

February 2013

Bath Rugby – 9, 16

Bath Mini Rugby – 3, 17, 24

Bath Lacrosse PROV – 2, 23

March 2013

Bath Rugby – 2, 30

Bath Mini Rugby – 10

Bath Lacrosse PROV – 2, 16, 23

Bath Half Marathon - 3

April 2013

Bath Rugby – 20

Bath Mini Rugby – 14, 21

May 2013

Bath Coffee Festival PROV – 16 to 19

June 2013

Cycling Event PROV – 21 to 23

July 2013

Whitefield Volleyball Tournament - 19 to 21

Fine Art Exhibition PROV - 18 to 22

September 2013

Annual Bath Lacrosse Tournament PROV - 7

BATH RECREATION GROUND: Previous 12 month event programme

September 2011

Annual Bath Lacrosse Tournament – 3

Bath Rugby 10, 17

Bath Rugby Beer Marquee – 10, 17

Bath Rugby Produce Marquee – 10

Bath Rugby Family Festival - 10

Jaguar Hospitality Marquee – 10

Bath Lacrosse – 17

Bath Mini Rugby – 4, 11, 18, 25

October

Bath Rugby – 1, 22

Bath Rugby Beer Marquee – 1, 22

Bath Rugby Sponsors Marquee – 1

Bath Rugby Community Team (childrens coaching) - 22

Bath Mini Rugby – 2, 9, 23

Bath Lacrosse – 15, 22

November

Bath Rotary Club Annual Fireworks Display – 5

Bath Rugby 5, 20

Bath Rugby Beer Marquee – 5, 26

Bath Rugby Community Team (childrens coaching) - 5

Bath Mini Rugby – 6, 27

Bath Lacrosse – 12, 19, 26

December

Bath Rugby 3, 11

Bath Mini Rugby – 4, 11

Bath Rugby Community team (Tag rugby) – 16

Bath Lacrosse – 3, 10

January 2012

Bath Rugby – 1, 21, 28

Bath Mini Rugby – 8, 15, 22, 29

Bath Lacrosse – 14, 21, 28

February 2012

Bath Rugby – 11,18

Bath Mini Rugby – 19, 26

Bath Lacrosse – 26 (2 matches)

March 2012

Bath Rugby – 3, 9, 31

Bath Rugby Varsity match – 24

Bath Half Marathon - 11

Bath Mini Rugby – 18

Bath Lacrosse – 3, 17

Bath Lacrosse Ladies – 4

Widcombe Junior School Sport Relief Mile - 23

April 2012

Bath Rugby 21

Bath Rugby v Royal Navy – 3

Bath Rugby Combination Plate & Cup -23

Bath Mini Rugby – 15, 22, (29 *Cancelled due to wet weather*)

May 2012

Bath Rugby Community Team (coaching) -5

Bath Fringe Spiegeltent – 26 to 31

Cricket – 20, 22

June 2012

Bath Fringe Spiegeltent - 1 -12

Cricket – 20, 30

Bike Bath – 22 to 24

Bath Rugby Foundation coaching - 28

July 2012

Widcombe Junior School Reserve Sports Day -12

Whitefield Volleyball Tournament 28, 29

August 2012

Bath Rugby 7's Tournament – 3

Bath Rugby Friendlies – 11, 24

Paralympics Festival – 25

Cricket – 12

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Bath & North East Somerset Council		
MEETING:	Bath Recreation Ground Trust	
MEETING DATE:	4th October 2012	EXECUTIVE FORWARD PLAN REFERENCE:
		E 2477
TITLE:	2011/12 Revenue Account, Balance Sheet and Auditors Report and 2012/13 Budget Monitor	
WARD:	Abbey	
AN OPEN PUBLIC ITEM		
List of attachments to this report:		
Appendix 1 – 2011/12 Revenue Account		
Appendix 2 – 2011/12 Balance Sheet		
Appendix 3 – 2011/12 Auditors Report		
Appendix 4 – 2012/13 Budget Monitor		

1 THE ISSUE

- 1.1 This report gives details of the Recreation Ground 2011/12 financial outturn spend against budget, 2011/12 Balance Sheet, 2011/12 Auditors Report and the 2012/13 budget monitoring position.

2 RECOMMENDATION

The Bath Recreation Ground Trust is asked to agree to:

- 2.1 Approve the Financial Accounts for 2011/12 as shown in Appendix 1 and 2.
- 2.2 Note the Auditors Report for 2011/12 as shown in Appendix 3.
- 2.3 Note the expenditure to 31st August 2012 on the 2012/13 budget as shown in Appendix 4.
- 2.4 Approve the funding to finalise the strategic review implementation of £30,000 for 2012/13.

3 FINANCIAL IMPLICATIONS

- 3.1 Included in this report.

4 CORPORATE OBJECTIVES

- 4.1 None.

5 THE REPORT

- 5.1 The budget for 2012/13 was agreed at the Board meeting of 21st June 2012. The strategic review is now entering its implementation phase and will be taken forward by temporary project manager until completion. Estimated costs of this work in 2012/13 are £30,000. As the implementation progresses costs will be kept under review and any additional funding requirements will be reported to the Board as required. It is anticipated that further funding will be required in 2013/14.
- 5.2 The final revenue account and contribution to reserves were approved by the Board at its meeting of 21st June. Appendices 1 to 3 set out the final audited accounts for approval by the Board prior to submission to the Charity Commission, together with the auditors report.

6 RISK MANAGEMENT

- 6.1 The report author and Lead Board member have fully reviewed the risk assessment related to the issue and recommendations, in compliance with the Council's decision making risk management guidance.

7 RATIONALE

- 7.1 The 2011/12 revenue account, balance sheet and the 2012/13 request to provide funding to finalise the strategic review implementation are for approval, the auditor's report and 2012/13 budget monitor are for information only.

8 OTHER OPTIONS CONSIDERED

- 8.1 None.

9 CONSULTATION

- 9.1 Section 151 Finance Officer.
- 9.2 Consultation was directly made with the Section 151 Finance Officer.

10 ISSUES TO CONSIDER IN REACHING THE DECISION

- 10.1 Other Legal Considerations.

11 ADVICE SOUGHT

- 11.1 The Council's Monitoring Officer (Divisional Director – Legal and Democratic Services) and Section 151 Officer (Divisional Director - Finance) have had the opportunity to input to this report and have cleared it for publication.

Contact person	Stephen Brain (01225) 396377
Sponsoring Cabinet Member	Councillor David Dixon
Background papers	
Please contact the report author if you need to access this report in an alternative format	

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APPENDIX 1

BATH RECREATION GROUND TRUST

REVENUE ACCOUNT 2011/12

	2010/11 Actual £	2011/12 Actual £
Income :		
Bath Rugby Club	140,454	138,002
Other leases	4,013	4,905
Other Income	22,188	20,933
Car Parking Income	41,448	20,139
Total Income	208,103	183,979
 Expenditure :		
Grounds Maintenance	53,075	53,075
Security of Premises		2,300
Management & Administration - Grounds	9,378	12,837
Management & Administration - Property	17,384	5,214
Management & Administration - Legal	7,945	5,578
Management & Administration - Finance	2,606	691
Audit Fees and Valuation Advice		11,075
Strategic Review		5,247
Servicing Trust meetings	3,214	3,813
Web Hosting		3,249
Business Rates	15,856	17,373
Repairs & Maintenance	3,337	2,950
Pitch Renovation	6,531	6,591
Cricket outfield renovation	8,250	
Electricity	353	180
Public Liability Insurance	5,989	9,320
Water/sewerage Charges	1,578	1,907
Total Expenditure	135,496	141,400
 Net Surplus/(deficit)	72,607	42,579
 Application of surplus		
Provision for loan repayment	- 20,000	- 28,036
 Balance brought forward of income/expenditure deficit	67,150	14,543
Income/expenditure deficit repayment	- 52,607	- 14,543
Balance carried forward	14,543	-

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APPENDIX 2

BATH RECREATION GROUND TRUST

BALANCE SHEET AS AT 31 MARCH 2012

		2010/11	2011/12
	Notes	£	£
Long Term Debtor	1	377,000	370,500
Current Assets			
Debtors	3	6,500	19,014
Current Liabilities			
Deficit on Income and Expenditure Account	-	14,543	-
Cash	-	195,895	- 181,372
Provision for repayment of overdraft	4	- 82,300	- 110,336
		<u>90,762</u>	<u>97,806</u>
Financed by:			
Deferred Lease Income Receivable		383,500	377,000
Council Overdraft	2	- 210,438	- 168,858
Repayment Reserve	2	- 82,300	- 110,336
		<u>90,762</u>	<u>97,806</u>

Notes to the Balance Sheet

1 This is the amount due for the remaining years of the Rugby Club main lease. The main lease is accounted for as a finance lease. Other leases are short term and therefore classed as operating leases.

2 This is the total outstanding of the spend on the review and the restoration of the turnstiles.

Spend on review	224,510
Spend on turnstiles	<u>64,684</u>
	289,194

3 The debtors relate to various outstanding amounts due from the Rugby Club in respect of their various uses of the Recreation Ground.

4 The provision is for the repayment of the loan made available by the Council for the Strategic Review. See note 2.

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APPENDIX 3

Bath Recreation Ground Trust

Report from the Audit Review Summer 2012

Introduction

1. The Charity Commission requires the accounts of the Bath Recreation Ground Trust (BRGT) to be audited independently of the host local authority that administers the Trust. The notification was received in April 2011 and Bath & North East Somerset Council (B&NES) now arranges an independent audit for the annual accounts.

Scope of work

2. The Charity Commission has not specified the extent of audit work to be performed. However, there is a general expectation to deliver an audit of a charitable trust in a proportionate manner and which reflects the nature of the trust's purpose and the way in which its affairs are administered.

3. In recent years the financial affairs of BRGT have been administered by B&NES and the financial records maintained using the corporate accounting systems in the council. These are reviewed annually by internal and external auditors for ongoing integrity and accuracy and this review has relied on assurances from that work. There has been no fundamental change in the systems of financial administration which process the Trust accounts since the last audit.

4. The work has concentrated on reviewing the arrangements for recording and collecting income due and examining the expenditure categories charged to the Trust accounts, using a sample of the transactions which contribute to the values shown in the final accounts. The procedures for Bad Debt Provision were also examined and the balance sheet fund and provisions values examined.

Income

5. Sample invoices for income categories were reviewed. Amounts for ad hoc, or smaller hire values are generally paid on time. There is a pattern of gradually extended payment periods evident from some larger scale events. A review of the procedures and specific collection arrangements for those is now under way.

6. Documentation on the booking procedures and the fee structures was reviewed. It now requires some formalisation as much detailed knowledge and expertise is vested in the one member of staff carrying out this work at present and that work will be carried out shortly.

Expenditure

7. Representative samples of expenditure categories were chosen to confirm that there was a valid payment approval or authorisation process in place and that all charges recorded appeared to be reasonable. No site inspections were carried out as part of this audit review to validate items charged to these expenditure categories – reliance has been placed on the integrity of B&NES corporate invoice certification standards and procedures.

8. Grounds maintenance is a conglomerate contractor activity figure and is a series of recharges based on the annual figures agreed for this service required by BRGT from B&NES Council.

9. There are a series of corporate recharges made for ground, property, legal and finance professional services. The budgeted sums are largely estimated charges based on expected work required but the actual year end recharges represent the extent of work performed through various B&NES Departments during the year.

Balance Sheet

10. This is maintained within and created from entries processed within the B&NES corporate systems. There were some adjustments required to the originally prepared year end extracts but these are now incorporated in the annual accounts.

Conclusions

11. The records inspected during this audit review and the processes and procedures explained can be relied upon for the compilation of the annual accounts. As the accounts are produced using the B&NES corporate accounting facilities there should be continued reliance placed on those systems integrity and controls. A future annual audit of the Trust accounts can therefore be performed through a review of selected transactions.

12. This audit review has been completed in a manner which is proportionate to the present scale of the activities of the Trust. However, if there is a future significant variation in the scale or scope of the Trust activities then the current audit approach should be reviewed to ensure that it remains relevant and would continue to satisfy the expectations of the Charity Commission.

John Barker
20 September 2012

APPENDIX 4

BATH RECREATION GROUND TRUST

BUDGET 2012/13

	Budget 2012/13 £	Actual to 31st Aug £	Forecast 2012/13
Income :			
Bath Rugby Club	142,002	10,871	142,002
Other leases	6,500	(140)	6,500
Other Income	25,000	745	25,000
Car Parking Income	20,000	2,081	20,000
Recovery of Insurance Charges		2,344	2,344
Total Income	193,502	15,901	195,846
Expenditure :			
Grounds Maintenance	53,076	22,115	53,076
Security of Premises	1,150		1,150
Administrator	11,473	1,656	10,246
Management & Administration - Grounds	13,000		13,000
Management & Administration - Property	5,500		5,500
Management & Administration - Legal	5,000	2,902	5,000
Management & Administration - Finance	2,500	1,025	2,500
Audit Fees and Valuation Advice	950	1,900	1,900
Strategic Review	1,485	7,833	7,833
Servicing Trust meetings	3,800		3,800
Web Hosting	199		199
Business Rates	18,346	647	18,346
Repairs & Maintenance	9,789	8,006	9,789
Site Improvements	4,000	3,887	4,000
Electricity	400	135	400
Public Liability Insurance	9,102		9,102
Water/sewerage Charges	1,964	(210)	1,964
Total Expenditure	141,734	49,896	147,805
Net Surplus/(deficit)	51,768	(33,995)	48,041

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