

## Slough Borough Council

<b>Report To:</b>	<b>Trustee Committee</b>
<b>Date:</b>	15 <sup>th</sup> April 2026
<b>Subject:</b>	Charitable Trusts Update
<b>SBC Chief Officer:</b>	Pat Hayes, Exec Director RHE
<b>SBC Contact Officer:</b>	Tessa Lindfield, Director of Public Health & Public Protection Matthew Hooper, Director Environment & Highways
<b>Wards:</b>	Baylis and Salt Hill and Langley Marish Wards
<b>Exempt:</b>	NO
<b>Appendices:</b>	Appendix 1 – Financial Information – Accounts submitted

### 1. Summary and Recommendations

1.1 This report updates on progress against recommendations 1.4 – (a), (b) and (c) the report considered at the Trustee Committee meeting of the 20 November 2025.

#### 1.2 Recommendations

1.3 The Committee is requested to:

- (a) Note the information in the report and progress made so far.
- (b) Note that the accounts have been submitted to the Charity Commission for accounting periods ending in 2025 as per the financial report included in the report considered by the Trustee Committee meeting of the 20 November 2025, (Appendix 1)
- (c) Approve the timeline of the work programme
- (d) Note the update on the Thames Valley Athletics Centre work programme.
- (e) Note that the Kashmiri Karahi to be given a lease on the decommissioned former toilet block for future commercial use, subject to planning Note the rent increase in rent for Kashmari Karahi as per their lease agreement.

#### 1.4 Reason

1.5 The report is brought to the Committee to consider the Trustee Committee recommendations in line with the purpose of the Committee which discharges the Council's responsibilities as corporate trustee.

1.6 The Committee's functions are:

- To act on behalf of the Trusts in relation to the land and assets held by the Council as corporate trustee
- To maintain a register of such property and assets and ensure that this is up to date at all times
- To ensure that any corresponding details held by the Charity Commission and/or Land Registry are, also, up to date
- To discharge the duties of the Council in its capacity as the corporate trustee
- The Council, through the Committee, when acting as Corporate trustee, must act in the best interests of each Trust and therefore recognise that conflicts of interest may arise and be able to identify and manage these appropriately.

## 1.7 Commissioner Review

The commissioners note the content of this report.

Several of the Trust continue to be loss-making and commitments to complete reviews in relation to total costs recovery and removal of Council subsidies have been outlined for several years, with no clear resolution to date. There is a requirement for the Trusts to develop long-term strategies for the achievement of objectives which covers finance, operations, and governance. When considering whether to provide subsidies or offer a concession, the Council must balance this with its fiduciary duty to general taxpayers and its own overarching financial sustainability.

The Council must ensure that the Trust have robust risk and reserves policies in place and if a Trust is, or might be, facing financial difficulties, a range of options such as diversification of income sources and alternative models for delivering efficiencies or closure will need to be considered. The Committee needs to consider the pace of delivery, the Council's capacity to undertake the required reviews and present the full options available with the associated implications to the Committee, to ensure that arrangements are in place to effectively manage viable Trusts for the benefit of the local community.

## 2. Report

### 2.1 Introduction

2.1.1 The Council acts as corporate trustee in relation to the following six charities (Trusts):

The War Memorial Garden at Slough (Baylis) – Charity No. 1010350

Langley War Memorial Fields – Charity No. 1055955

The Salt Hill Playing Fields – Charity No. 215385

Chalvey Millenium Green Trust – Charity No. 1073976

James Elliman's Trust – Charity No. 300325

Slough Glyndwr Trust, Charity No. 278280

2.1.2 In addition, the Thames Valley Athletics Centre (TVAC), just over the Borough border in Eton, operates as a joint Trust with the Royal Borough of Windsor and Maidenhead (RBWM). Slough Councillors are Trustees along with RBWM counterparts and SBC Officers are also members of the TVAC Trustee Committee which operates independently of this committee. The Trust secretariat and officer support is provided by RBWM.

2.2 Tessa Lindfield, Director of Public Health & Public Protection has been leading the work programme to deliver the aims of the Trustee Committee.

## 2.3 **Background**

### 2.3.1 **Areas of progress**

2.3.2 The Slough Trusts Working Group has been established as per the terms of reference agreed at the last meeting.

2.3.3 The work programme has focussed on 3 elements

- Financial arrangements, including reporting to the Charity Commission.
- Bringing the War Memorial Garden at Slough (Baylis), Langley War Memorial Fields and The Salt Hill Playing Fields together into one body.
- Closing down the three other Trusts.

2.2.4 These work-stream areas form the basis for the recommendations (a, b & c) presented to the Committee in this report.

### 2.3.4 **Financial Arrangements**

2.3.5 End of year accounts were reported to the Charity Commission ahead of the 30<sup>th</sup> January deadline. Details are included at Appendix 1.

2.3.6 Signatories have been updated to reflect recent staffing changes in Law and Governance and Finance to access financial information and submit accounts to the Charity Commission.

2.3.7 Additional work is now required to explore arrangements for managing investments and ensure accurate reporting of investment balances to the Committee. This is dependent on sourcing the set up documents for all the Trusts as per point 2.6.2 below. Once the relevant governance documentation has been confirmed through the Charity Commission, the Finance Team will work alongside the Trust Working Group to agree the future direction for each Trust, with the aim of supporting improved financial sustainability over time.

2.3.8 It is of note that several longstanding un-transacted items remain that require further investigation. These became clear on reviewing the Trusts position following the previous meeting. The issue is being added to the Finance Improvement Plan project which will ensure that there is appropriate resource to adequately monitor Trust transactions in future. An example of this is interest payable from investments, where the investment fund manager (Black Rock) requires additional governance records to release the funds.

## **2.4 Risks & Mitigations**

- 2.4.1 The financial impact of the longstanding items not transacted is unclear and need further investigation.
- 2.4.2 Officer churn and capacity - there is considerable pressure on staff supporting this work programme particularly during a time of intense recovery and budget planning for the Council. The timelines and priorities for the work programme need to be realistic to both accommodate the limitations in available capacity and to ensure the programme is delivered well.

## **2.5 Bringing 3 Trusts together**

- 2.5.1 The aim of this work plan is to improve the usage and income potential through joint events and cross subsidy between sites. Exploratory work has been begun to understand the steps required to bring the 3 trusts together.
- 2.5.2 Scoping work has commenced with a review of the use of the sites and current operator arrangements. Synergies with Salt Hill Activity Centre are being explored and operator compliance with health and safety and other contractual requirements have been reviewed and action taken where needed.
- 2.5.3 In the meantime, development work to enhance sports and leisure opportunities across the Trust sites is ongoing. A total of £77,001 has been secured from the England and Wales Cricket Board to fund new all-weather cricket facilities in parks across Slough. This investment covers the installation of six artificial wickets and the cost of maintenance for the next five years, including at Salt Hill, where a launch event is planned for May 2026.

## **2.6 Closing 3 Trusts – Glyndwr Trust, Chalvey Millenium Trust and the James Elliman Trust**

- 2.6.1 Joining or changing Trusts requires liaising with the Charity Commission describing how the changes enable delivery of the objectives alongside a full review of finances before a final decision can be made.
- 2.6.2 Before this can be evaluated in detail, the source documents for all the Trusts need to be located. Despite a detailed search, the documents for the James Elliman Trust could not be sourced internally. The Charity Commission have been approached and they have released redacted versions of some documents. These are being examined by the legal team to establish whether they are sufficient for our needs.
- 2.6.3 This requires coordinated engagement between the Council's Legal and Finance teams and the Charity Commission to fully scope the potential for cost efficiencies to the Council.

## **2.7 Salt Hill Park Opportunity**

- 2.7.1 The former toilet block at Salt Hill Park has been decommissioned for a number of years. No maintenance has been carried out and as a result it has been left in an unsafe and unusable condition.

- 2.7.2 The Kashmiri Kahari, who have a lease of the restaurant within the park grounds have expressed an interest in bringing the building back in to use, to offer snacks and refreshments to users of the park.
- 2.7.3 The lease would be on a term of 15 years and bring in additional income to the trust.
- 2.7.4 The leaseholder would obtain planning permission and invest their own money into the refurbishment of the building and future maintenance liabilities.
- 2.7.5 Entering in to this lease would provide an opportunity to expand the offer to residents within the park and also see increased footfall.
- 2.7.6 At the same time, under their lease agreement, the restaurant will see their rent increase this year to £28k per annum.

## 2.8 **Other Options considered:**

- 2.8.1 Recommended options are outlined in 2.7.
- 2.8.2 Do nothing – this is not recommended as the Salt Hill lease is currently not financially sustainable.

## 2.9 **Thames Valley Athletics Centre**

- 2.9.1 In the course of the discovery work on the Slough Trusts the Thames Valley Athletics Centre Trust arrangements were also investigated. TVAC is an athletics facility with a large sports hall and squash courts run by an external contractor. There are potential synergies between TVAC and other Slough Trust arrangements.
- 2.9.2 There are considerable costs for refurbishment of the facilities predicted over the next few years. Slough contributes an annual management fee towards a TVAC sinking fund.
- 2.9.3 The TVAC Board is supported by RBWM and operates in parallel with this Board. Given the interdependencies and shared risks between TVAC and the other Trusts, the Slough Trust Working Group requests that the TVAC work programme be formally noted. The Leisure team is preparing a report for Cabinet, as decision-making authority sits outside the remit of this Committee.

## 2.10 **Workplan**

- 2.10.1 Progress has been slower than anticipated because the elements of the workplan remain in the scoping phase, with officers still bringing together the information needed to design a full workplan with milestones and delivery dates. Completion of this detailed plan has not yet been possible without the key documents referenced above, which are essential for defining the full scope of the programme.
- 2.10.2 In addition, officer capacity for this programme is limited, which has created a further barrier to rapid progress. Once all required documents are available and the scope is fully understood, realistic timelines for completion of the work can be established.

### **3.1 Financial implications**

- 3.1 Trusts are managed separately within the Financial System, Unit 4. Accounts were submitted to the Charities Commission in line with the statutory deadline of 31<sup>st</sup> January for the period covering 2024/25. Further improvements are planned to ensure that sufficient Finance resource has been allocated to Trusts, within the current overall capacity of the Finance team. No trust is in deficit and there is no direct financial subsidy.

### **3.2 Legal Implications**

- 3.2.1 The Council is responsible for discharging the Council's duties and responsibilities as corporate trustee. The Council has delegated these duties to the Trustee Committee. The Trustee Committee's primary duties are to promote the objects of the various Trusts administered by that Committee and this is now supported by the Slough Trust Working Group which provides additional oversight in achieving these aims.
- 3.2.2 Legal advice will continue to be sought at appropriate stages in any dealings with any Trust to ensure compliance with charity law and guidance will be sought from the Charity Commission as required.

### **3.3 Risk management implications**

- 3.3.1 There are no risk management implications relating to the recommendations of this report.

### **3.4 Environmental implications**

- 3.4.1 There are no environmental implications relating to the recommendations of this report, although these will be considered in the development of the work plan for the trusts.

### **3.5 Equality Implications**

- 3.5.2 There are no specific equality implications arising from the recommendations in this report.

### **3.6 Procurement Implications**

- 3.6.1 There are no specific procurement implications arising from the recommendations in this report.

### **3.7 Workforce Implications**

- 3.7.1 There are no specific workforce implications arising from the recommendations in this report.

## **4 Background Papers**

- 4.1 [Councillors' guide to a council's role as charity trustee \(publishing.service.gov.uk\)](https://publishing.service.gov.uk)
- 4.2 Report to the Trustee Committee meeting of the 20 November 2025

# Appendix 1

Financial information. The balance at September 2025 as reported to the previous committee was consistent with the 2024/25 closing balance and therefore the submissions to the Charities Commission.

Trust	Balance per Report April 2024 £	Balance per Agresso September 2025 £	Movement £	Comments on Balance April 2024	Outstanding Transactions
<b>Salt Hill Endowment</b>	0	-72,650	-72,650	Correction to Trustee Report Balance should have been (£53k); net income April 2024 to September 2025 (£19k)	Rental Income due to be transferred; Interest due on balances
<b>Salt Hill Charity Investment</b>	-11,131	-11,131	0	No movement	Interest due on balances
<b>James Elliman Trust Fund</b>	-12,401	-1,424	10,977	Correction to Trustee Report Balance should have been (£1k)	Interest due on balances
<b>Langley War Memorial Garden</b>	-138,762	-13,143	125,619	Correction to Trustee Report Balance should have been (£13k)	Capital Programme drawdown outstanding; Interest due on balances
<b>War Memorial Garden Trust</b>	-71,848	-71,848	0	No movement	Interest due on balances
<b>Chalvey Millenium</b>	0	0	0	No movement	No outstanding items
<b>Glyndwr Trust</b>	0	-64,389	-64,389	Correction to Trustee Report Balance should be (£64k)	Interest due on balances
<b>TOTAL</b>	<b>-234,142</b>	<b>-234,585</b>	<b>-443</b>		