

Slough Borough Council

Information needed	Details
Report To:	Trustee Committee
Date:	25 th June 2026
Subject:	Trust Working Group Progress report
Chief Officer:	Tessa Lindfield/Ian O'Donnell
Contact Officer:	Mark Hak-Sanders
Ward(s):	All
Exempt:	NO
Appendices:	Appendix 1: Current Trust Balances Appendix 2: Briefing Note: Review of SBC Charitable Trusts – Merger, Retention and Closure Options

1. Summary and Recommendations

1.1 This report sets out progress made by the Trust Working Group from April to June 2026 towards rationalising the 6 Trusts where the Council is a corporate trustee.

Recommendations:

1. Note the progress made in scoping closure and merger options as set out in this report.
2. Agree to:
 - a) Progress with closure of James Elliman and Slough Glyndwr Trusts, taking endowment issues into consideration.
 - b) Clarify grant obligations for Chalvey Millennium Green Trust, and if no restrictions, progress to close.
 - c) Retain the Salt Hill Playing Fields, Baylis War Memorial and Langley Memorial Trusts as separate entities.
 - d) Delegate authority to the Chief Operating Officer (Section 151 Officer) or the Deputy Section 151 Officer to set out a costed resourcing plan for the work set out above, in consultation with the Chair of the Committee. This will include an element to be charged proportionately to the Trust funds if proper and appropriate to do so.
 - e) Continue to strengthen governance and management arrangements.

Reason:

- 1.2. The report is brought to the Trustee Committee (“the Committee”) to consider recommendations in line with the purpose of the Committee, which discharge the Council’s responsibilities as corporate trustee.
- 1.3. 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.

Commissioner Review

Commissioners welcome this report and early engagement with the Charity Commission on what is a complex issue with constraints and uncertainties.

Several of the Trusts are not financially sustainable as income levels are insufficient to meet routine operational costs, maintenance and regulatory compliance. As such a subsidy is applied from the Councils General Fund to continue to discharge their charitable purposes. This subsidy must be considered within the wider financial context of the Council’s significant financial challenges and requirement for exceptional financial support from government.

When making the decision to close a charity, trustees should understand the formal process involved, including potential costs, and be aware of any liability risks. It will be prudent to allocate a Trust budget for the appropriate professional advice and coordination to finalise the closing down process. Where a decision is taken to retain the Trust, this should be subject to a future decision that establishes a viable path to a sustainable long-term solution to any structural funding challenges and strengthened governance arrangements. A future report and decision will be expected in this regard.

Commissioners are content for this report to be considered.

2. Report

Introductory paragraph

- 2.1. 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
- 2.2. The activity and objectives of the Trusts were reviewed in 2025. Three were found not to have transacted for some time (Chalvey Millennium Green, James Elliman and Glyndwr) and it was agreed to look at winding up these Trusts. James Elliman and Glyndwr have no land holdings to maintain. Chalvey Millennium Green is currently

maintained by the Council as part of routine maintenance, an approximate cost for which needs to be established.

- 2.3. The remaining three Trusts were land based (Salt Hill Playing Fields, Baylis War Memorial Garden and Langley War Memorial Fields) and had not been able to achieve sustainable levels of income. The Committee recommended at that time exploring whether these could be merged into one entity to improve financial sustainability through cross subsidy.
- 2.4. A Trust Working Group supports the Committee. The work programme has been focussed on 3 elements:
 - Strengthening the financial arrangements, including reporting to the Charity Commission.
 - Scoping the process for bringing the Baylis War Memorial Garden at Slough, Langley War Memorial Fields and The Salt Hill Playing Fields together (merging) into one body.
 - Scoping the process required to close down (wind up) the three other Trusts.

Options considered

2.5. Option 1: Do nothing

This would mean that once full-cost recovery is in place, funds would gradually deplete to fund maintenance and the sustainability goal for the Trusts long-term would not be achieved.

2.6. Option 2 (Recommended): Continue the rationalisation of Trust arrangements:

- a) Progress with closure of James Elliman and Slough Glyndwr Trusts, taking endowment issues into consideration.
- b) Clarify grant obligations for Chalvey Millennium Green Trust, and if no restrictions, progress closure.
- c) Retain Salt Hill Playing Fields, Baylis War Memorial Garden and Langley Memorial Field Trusts and establish a plan for each.
- d) Continue to strengthen coordinated governance and management arrangements

3. Background

Workplan Progress

- 3.1. This report describes the progress made since the last committee meeting on the 15th April 2026.

Financial Arrangements

- 3.2. At the last meeting, The Committee requested information on the accounting of income from tenants to the Salt Hill Trust. Invoices for both tenants are issued quarterly by the Council's Revenues Department.
- 3.3. The income has been reported within the financial accounts of the Salt Hill Playing Fields Trust. The income is initially coded to a cost centre managed by the Regeneration Environment and Planning Directorate. The current quarterly rental charge is £4,025 in total across the tenants. Any relevant income and expenditure at the end of each year is transferred to the Salt Hill Trust balances.

- 3.4. There is more work to do in clarifying the future income and expenditure of the Trusts, for example reviewing whether charges for rent or events are commercially viable and whether the Council is being remunerated appropriately for land maintenance and care.
- 3.5. The most recent balances for the Trusts are included in Appendix 1, representing the 2025/26 outturn position and movements in year. This does not currently include investments held in Black Rock for which further work is underway to update signatories and gain access to the account. It also does not include the endowment for James Elliman – this is a capital sum that cannot be used for Trust activities.
- 3.6. Balances have decreased as a result of net operating costs of £7k, offset by £23k estimated investment income on the Trust balances, leading to a net increase of £16k. It should be noted the interest income spans two financial years (as it was not credited in 2024/25), and so is effectively double that to be expected in a typical year. On an underlying basis, 2025/26 therefore recorded a small surplus of c.£5k for the Trusts. Only two Trusts (Salt Hill Playing Fields and Langley War Memorial) have recorded any operational transactions in 2025/26.
- 3.7. The Council should provide services on a full cost recovery basis to the Trusts. In previous years, this has not been reliably transacted, meaning that a subsidy (in terms of services provided, rather than financial contribution) is in place. The Council's Finance team is working with services to establish the full cost of work provided to the trusts, which will be reflected in future.
- 3.8. When full cost recovery is in place, it is likely that some of the Trusts will not be financially viable, and decisions will be required with that in mind. Once the full picture is established, the financial and operational status for each remaining trust will need to be brought together into a business plan demonstrating the extent to which trust objectives can be achieved within the available funds, and proposing options for any shortfalls.

Winding up of the Chalvey Millennium Green, Slough Glyndwr and James Elliman Trusts

- 3.9. The legal team has been in correspondence with the Charity Commission and has provided a briefing note on the feasibility of winding up the three Trusts. The briefing note is included at Appendix 2
- 3.10. In summary, it appears feasible to progress winding up the James Elliman Trust and Slough Glyndwr Trust, although there is an endowment issue to address for the James Elliman Trust. The Council would need to present a compelling case to the Charity Commission that spending the capital in the Trust (which the officers understand to be c.£13k) is in the Trust's best interests.
- 3.11. Additional work is needed to scope whether it is possible to wind up the Chalvey Millennium Green Trust, specifically to find out if the initial grant conditions would permit this.

Merger of Salt Hill Playing Fields, the Baylis War Memorial Garden and Langley War Memorial Trusts

- 3.12. Following discussions with the Charity Commission legal opinion has been provided on this proposal although it is important to note that the full documentation for the Baylis War Memorial Garden is not available.

- 3.13. A full merger of these three Trusts is considered unlikely to be feasible in practice. Current Trust restrictions would remain on any new entity and legal tests for merging are unlikely to be met. This option can be explored further with the Charity Commission but at present, the view is that it cannot be progressed at present.
- 3.14. Setting up a new Charity would be legally possible but considered to be of limited benefit as existing restrictions would remain. The Council is also already named as corporate trustee to the charities.
- 3.15. The Council could take on closer management of the open spaces in practice; however, the land must remain held on charitable trust; the Council cannot treat the land as general Council land; and the land must continue to be used for its charitable purposes.

Recommended Approach

- 3.16. The original ambition to merge the land holding Trusts and wind up the remaining three is not considered feasible for the reasons outlined above. Therefore, a change in direction is required.
- 3.17. In the short term, it would be possible to move towards; wind up of the James Elliman and Glyndwr Trusts considering the permanent endowment on the James Elliman Trust; and strengthened coordinated governance and management of the Trusts.
- 3.18. Work is required to source the Trust documents for the War Memorial Garden at Baylis and to clarify obligations for the Chalvey Millennium Green Grant to inform whether wind up is possible.
- 3.19. It may be necessary to source additional officer capacity to deliver this work programme, which would need to be funded by the Trusts themselves where appropriate. The report recommends that a plan for this work to be delegated to officers in consultation with the Committee Chair, with an update included in the next Committee report.

4. Implications of the Recommendation

4.1 Financial implications

The financial implications are set out in sections 3.2 to 3.8 above and Appendix 1. The financial position of the Trusts (in terms of visibility on carrying balances) is clearer than at any previous point, however, there is still work required to refine the cost of services charged to the Trusts.

4.2 Legal implications

- 4.2.1 The Council is responsible for discharging the Council's duties and responsibilities as corporate trustee and as further detailed above at part 1.4 of the report. 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 supported by the Slough Trust Working Group which provides additional oversight in achieving these aims.

4.2.2 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.

4.3 Risk management implications

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

4.4 Environmental implications

4.4.1 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.

4.5 Equality Implications

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

4.6 Procurement Implications

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

4.7 Workforce Implications

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

5. Background Papers

Report to the Trustee Committee of the 15th April 2026

[\(Public Pack\)Supplementary Agenda II Agenda Supplement for Trustee Committee, 15/04/2026 18:30](#)

