



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

The Trustee(s) of Bath  
Recreation Ground Trust  
(1094519) and of Bath  
Recreation Ground Limited  
(1173521)

Charity Commission  
PO Box 211  
Bootle  
L20 7YX

**T: 0300 065 1528**

**Your ref:**  
**Our ref: c-451163**

**Date: 03 November 2017**

Dear Trustee(s),

**BATH RECREATION LIMITED 1173521**

**BATH RECREATION GROUND TRUST 1094519**

Subject to any further direction, the Commission directs that as of the effective date (as defined in the scheme of the Charity Commission dated 3 November 2017, authorised number 24786/1718) the charity known as Bath Recreation Ground Trust (1094519) ('the linked charity') shall be treated as forming part of the charity known as Bath Recreation Limited (1173521) ('the reporting charity') for the purposes of Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011. This direction takes effect for the whole of the financial year of the reporting charity in which it is made.

This direction will continue:

- until the Commission makes a further direction to bring the link to an end; or
- until such time that the charities are no longer connected.

The effect of linking charities for accountancy and registration purposes means that:

- the charities will be registered under a single registration number;
- the trustees will be required to prepare a single set of accounts for the reporting charity and the linked charity, within which the individual funds of the linked charity or charities are reported as restricted funds and/or endowment, as appropriate; and

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0300 066 9219 (Textphone)

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- where accruals accounts are prepared, the charities' Statement of Recommended Practice (SORP) must be used.

The linking of the charities under section 12 (1) is an administrative linkage, for reporting purposes only. It does not change the separate legal status of the charities, or the nature of restricted funds or endowment, and it does not constitute a merger. The trustees are under a duty to ensure that the funds of each charity are still applied solely in accordance with the respective trusts.

The charity known as Bath Recreation Limited (1173521) has been identified as the reporting charity. In reporting the charities' activities:

- The trustees of the reporting charity must maintain separate accounting records for each linked charity and ensure that the funds for each charity are applied only in accordance with each charity's separate trusts. This is a requirement of section 130 of the Charities Act 2011.
- The trustees' annual report must include a description of the funds held by each of the linked charities.
- Where accruals accounts are prepared, the linked charity's activities must be;
  - aggregated into the Statement of Financial Activities of the reporting charity; and
  - shown on the balance sheet under the correct fund heading;

with the notes to the accounts providing information on the structure of the funds for both the reporting charity and the linked charity. It must include an analysis of the assets and liabilities of each fund held by the reporting charity and linked charity with any material individual funds separately shown.

These are requirements of paragraphs 74 and 75 of the charities' SORP.

Should the link come to an end because the terms on which the link is made change, the trustees are under a duty to inform the Commission of this as soon as possible. This is so that we can ensure that the Register of Charities is properly updated.

Yours sincerely

Mr Alex Young