**Wokingham Borough Council 3G Pitches return on investment for rate payers. Please supply:**

1. **the annual Income generated by each 3G pitch for the financial years 2017, 2018, 2019, 2020, 2021 - broken down by 3G pitch and location**

*2017- 2018*

*3G pitches at Ryeish Green and Bohunt School managed by Places Leisure Figures unavailable*

*3G pitch at Montague Park managed by Greener & Cleaner*  *Figures unavailable*

*2019*

*3G pitches at Ryeish Green and Bohunt School managed by Places Leisure Figures unavailable*

*3G pitch at Montague Park managed by Greener & Cleaner Figures unavailable*

*2020*

***Emmbrook 3G (Football Foundation)***

Jan to July (Covid Restrictions)

August to Dec 2020 £19500

***Montague Park 3G (9 a side) (Non-Football Foundation)***

Jan to July (Covid Restrictions)

August to Dec 2020 £8000

*2021*

***Emmbrook 3G (Football Foundation)***

*Jan to March (Covid Restrictions)*

*April to Dec 2021 £33100*

***Montague Park 3G (9 a side) (Non-Football Foundation)***

*Jan to March (Covid Restrictions)*

*April to Dec 2021 £12000*

***Cantley Park 3G (Football Foundation Opened Sept 2021)***

*Sept to Dec 2021 £16500*

***Farley Hill 3G (Non-Football Foundation)***

*Oct to Dec 2021 £12500*

1. **the annual OPEX costs (inc depreciation and sinking fund) by each 3G pitch for the financial years 2017, 2018, 2019, 2020, 2021 - broken down by 3G pitch and location. Provide details of expense eg Lighting, Wardens, Pitch Maintenance...**

*2020*

***Emmbrook 3G (Football Foundation)***

***Montague Park 3G (9 a side) (Non-Football Foundation)***

*2021*

***Emmbrook 3G (Football Foundation)***

Regular maintenance £2,700

Sinking Fund £25,000

Utilities (Lighting) £5,468 \*Based on uninterrupted season)

***Montague Park 3G (9 a side) (Non-Football Foundation)***

Regular maintenance £2,700

Utilities (Lighting) £5,468 \*Based on uninterrupted season)

***Cantley Park 3G (Football Foundation Opened Sept 2021)***

Regular maintenance £2,700

Sinking Fund £25,000

Utilities (Lighting) £5,468 \*Based on uninterrupted season)

***Farley Hill 3G (Non-Football Foundation)***

Regular maintenance £2,700

Utilities (Lighting) £5,468 \*Based on uninterrupted season)

**3. the annual Income generated by each 3G pitch for the financial years 2017, 2018, 2019, 2020, 2021 - broken down by 3G pitch and location (Duplicate question to No 1)**

**4. the average period of use before each full size (110 x 70 yds) 3G pitch requires to be refurbish and the rubber crumb replaced?**

Rubber crumb is topped up when required by hired contractors when areas of the pitch are worn or lack crumb. This is completed during regular visits. A 3G site with a full programme of weekly use would require a resurface in 8-10 years from initial instalment.

**5. the average Labour and Materials cost for each full size (110x70 yds) 3G pitch to refurbish and replace the rubber crumb?**

Covered with the Sinking Fund

**6. Depreciation method / algorithm has been applied to each 3G pitch investment breakdown by pitch / location**

Information not available and would require additional officer hours to investigate

**7. Over what period of time is the depreciation provision applied for each 3G pitch**

A 3G site with a full programme of weekly use would require a resurface in 8-10 years from initial instalment.

**8. Cost of Capital employed (NPV algorithm) has been applied to each 3G pitch investment**

Information not available and would require additional officer hours to investigate

**9. the pitch replacement annual provision (Sinking Fund) for each full size (110 x 70 yds) 3G pitch and the method of calculation for such fund including pitch replacement frequency (FA recommended provision 7 to 10 years)**

£2500 per month (£30000 a year) over a 10-year period

**10. the annual availability for hire in hours for each 3G pitch for the financial years 2017, 2018, 2019, 2020, 2021 - broken down by 3G pitch and location**

2017- 2018

3G pitches at Ryeish Green and Bohunt School managed by Places Leisure

Mon to Friday 6pm to 10pm (4 hours x 5 days = 20 hours x 20 weeks) 400 hours

Sat 9 am to 1pm (4 hours) x 20 weeks 80 hours

Sun 9am to 1pm (4 hours) x 20 weeks 80 hours

**560 hours**

3G pitch at Montague Park managed by Greener & Cleaner

Mon to Friday 6pm to 10pm (4 hours x 5 days = 20 hours x 20 weeks) 400 hours

Sat 9 am to 1pm (4 hours) x 20 weeks 80 hours

Sun 9am to 1pm (4 hours) x 20 weeks 80 hours

**560 hours**

2019

3G pitches at Ryeish Green and Bohunt School managed by Places Leisure

Mon to Friday 6pm to 10pm (4 hours x 5 days = 20 hours x 20 weeks) 400 hours

Sat 9 am to 1pm (4 hours) x 20 weeks 80 hours

Sun 9am to 1pm (4 hours) x 20 weeks 80 hours

**560 hours**

3G pitch at Montague Park managed by Greener & Cleaner

Mon to Friday 6pm to 10pm (4 hours x 5 days = 20 hours x 20 weeks) 400 hours

Sat 9 am to 1pm (4 hours) x 20 weeks 80 hours

Sun 9am to 1pm (4 hours) x 20 weeks 80 hours

**560 hours**

2020

**Emmbrook 3G (Football Foundation)**

Jan to July (Covid Restrictions)

August to Dec 2020

Mon to Friday 6pm to 10pm (4 hours x 5 days = 20 hours x 20 weeks) 400 hours

Sat 9 am to 1pm (4 hours) x 20 weeks 80 hours

Sun 9am to 1pm (4 hours) x 20 weeks 80 hours

**560 hours**

***Montague Park 3G (9 a side) (Non-Football Foundation)***

*Jan to July (Covid Restrictions)*

*August to Dec 2020*

*Mon to Friday 6pm to 10pm (4 hours x 5 days = 20 hours x 20 weeks) 400 hours*

*Sat 9 am to 1pm (4 hours) x 20 weeks 80 hours*

*Sun 9am to 1pm (4 hours) x 20 weeks 80 hours*

***560 hours***

*2021*

***Emmbrook 3G (Football Foundation)***

*Jan to March (Covid Restrictions)*

*April to Dec 2021*

*Mon to Friday 6pm to 10pm (4 hours x 5 days = 20 hours x 38 weeks) 760 hours*

*Sat 9 am to 1pm (4 hours) x 38 weeks 152 hours*

*Sun 9am to 1pm (4 hours) x 38 weeks 152 hours*

***1064 hours***

***Montague Park 3G (9 a side) (Non-Football Foundation)***

*Jan to March (Covid Restrictions)*

*April to Dec 2021*

*Mon to Friday 6pm to 10pm (4 hours x 5 days = 20 hours x 38 weeks) 760 hours*

*Sat 9 am to 1pm (4 hours) x 38 weeks 152 hours*

*Sun 9am to 1pm (4 hours) x 38 weeks 152 hours*

***1064 hours***

***Cantley Park 3G (Football Foundation Opened Sept 2021)***

*Sept to Dec 2021*

*Mon to Friday 6pm to 10pm (4 hours x 5 days = 20 hours x 16 weeks) 320 hours*

*Sat 9 am to 1pm (4 hours) x 16 weeks 64 hours*

*Sun 9am to 1pm (4 hours) x 16 weeks 64 hours*

***448 hours***

***Farley Hill 3G (Non-Football Foundation)***

*Oct to Dec 2021*

*Mon to Friday 6pm to 10pm (4 hours x 5 days = 20 hours x 11 weeks*

*Closed Sat & Sun*

***220 hours***

**11. the annual number of hours the pitches were hired and income received for each 3G pitch for the financial years 2017, 2018, 2019, 2020, 2021 - broken down by 3G pitch and location**

Information not available and would require additional officer hours to investigate

**12. For each 3G pitch what discounts are given for block bookings -broken down by 3G pitch and location (define discount criteria)**

10 or more bookings on the same day and time receive VAT exemption

See Appendix 1

**13. For each 3G pitch what preferential hire rates are given to the prime clubs (eg: sponsors of the Football Foundation Grants)**

See Appendix 2

**14. Are detailed financial proposals for 3G pitches (new or replacement) made available for public scrutinization prior to planning permission being applied for?**

Each project will have to go to full council executive which highlights the financial details in the report. 3G sites are only approved for delivery following Council Executives approval.

**15. Average payback period on investment - broken down by 3G pitch and location**

On average, the return of investment would be by Year 15 depending on Programme of usage.

The Sinking Fund helps maintain a sustainable project beyond the 8-10 year period when the surface shows signs of wear.

**APPENDIX**

**APPENDIX 1**

**Sports Pitch Hire VAT Exemptions**

The hire of sports facilities, including sports hall, swimming pools, football pitches and tennis courts, are subject to VAT. However, if they meet all the following requirements then they qualify as being exempt:

Step Condition

1 The series consists of ten or more sessions, booked at the same time.

2 Each session is for the same sport or activity.

3 Each session is in the same place, although a different pitch, court or lane, or different number of pitches, courts or lanes is acceptable.

4 The interval between each session is at least one day but not more than fourteen days. The duration of the sessions may be varied however there is no exception for intervals greater than fourteen days through the closure of the facility for any reason except in the case of unforeseen circumstances as stated below. Dates must be set at the time of booking; there is no extension to this limit to take account of school holidays, public holidays, etc.

5 The series is to be paid for as a whole and there is written evidence to the fact. This must include evidence that payment is to be made in full whether or not the right to use the facility for any specific session is actually exercised. In the event that the facility is not available for use on a scheduled date because of an unforeseen circumstance (such as vandalism or inclement weather), entitlement to VAT exemption for the series is unaffected. In this case you can either have a session added to the end of your series or the session refunded.

6 The facilities are let out to a school, club, association or an organisation representing affiliated clubs or constituent associations, such as a local league.

7 The person to whom the facilities are let has exclusive use of them during the sessions.

It is down to the Hirer to prove that they meet the criteria above based on VAT Notice “742: land and property, 5. Sports facilities and physical recreation”. If any of the criteria above are not met, then the entire series becomes taxable. Please also see section 10.6.

**APPENDIX 2**

