



Burchatts Farm Barn

Assurance rating:



October 2020 **DRAFT**

Guildford Borough Council
Internal Audit 2019-20

Contents

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Distribution

To (for action):	CC (for information):
— James Whiteman – Managing Director	— Mark Appleton – Property & Asset Manager
— Joan Poole – Head of Internal Audit	— Marieke van der Reijden – Head of Asset Management

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Conclusion

We reviewed the process followed in respect of the disposal of assets with community value, using Burchatts Farm Barn as a case study, and have assigned an overall assurance rating of **'Partial assurance with improvements required'** (AMBER RED). This rating is lower than management's forecast and is driven by the lack of clear and comprehensive procedures and controls over the disposal of assets that have value to the community.

Through discussions with the Property & Asset Manager, review of relevant documentation and further research, we determined the project timeline for the disposal of Burchatts Farm Barn and have considered the lessons which can be learned by the Council going forward.

The Council put in place a robust Asset Management Strategy and Framework in 2014 that outlines that value to the community should be considered alongside financial viability when making decisions about the future of assets, but the document has not been reviewed or updated since its creation and is not representative of current Council operations. We found there to be no consistent procedures, policies or governance structures in place for the disposal of Community Assets. The Council recently introduced a new procedure for assessing less than best consideration disposals where a minimum of market rent has been offered, but in the case study of Burchatts Farm Barn, we found there to be a lack of consistency regarding how the Council was measuring the merit of potential lessees. There is a need to increase the transparency of the tender process to demonstrate robust governance in Council decision-making.

In the case of Burchatts Farm Barn, we found governance to be inconsistent and ineffective. The Council was unable to provide sufficient documentation to evidence when key decisions were made and by whom, and there was no clear trail of information to evidence effective decision making. Although the business case was found to have been approved, some of the information it included was found to be inaccurate, and there is no evidence that alternatives to commercial leasing were considered until five years after the Council first commissioned a market report for leasing. There was no evidence that the Council monitored, assessed or reported of cost or benefits realised. The Council should formalise stages for considering and presenting alternatives as part of the decision making process and these alternatives should be reported to appropriately in the governance structure.

The Council discharged its legal responsibility by notifying the community of the proposed disposal in an advert in the local newspaper. This occurred after a tenant had been already been selected. No objections were received, yet at the lessee's planning application stage 86 written objections were submitted. Using such channels of communication means that information may not reach a sufficiently wide or diverse audience and we recommend that the Council broadens the range of communication channels it uses to notify and engage with the public regarding proposed asset disposals.

Objectives

The objectives of our review were:

Objective	Description of work undertaken
Objective One Design of controls and associated governance	We reviewed the design of controls and governance around decision-making related to the use of community assets at the Council. This included: <ul style="list-style-type: none"> the preparation, scrutiny and approval of business cases; consideration of alternative options; mechanisms for stakeholder consultation and seeking agreement to proceed; process to review, monitor and report on costs; assessing, monitoring and reporting benefits realised; and processes followed to market identified properties.
Objective Two Compliance	We reviewed the available information for Burchatts Farm Barn to assess the level of compliance with Council policy and procedures as identified through Objective One above. This included how change management controls operated when amendments relating to the use of the community asset were identified, reviewed and approved.
Objective Three Learning	Following review of available documentation we considered whether there is learning for the Council which can be established and applied to other community assets going forward.

Executive summary (cont.)

Areas of good practice

- ✓ A bid for funding was approved by the Budget Council that included relevant financial information and documented consideration of risks, legal requirements, local issues and the impact on the environment and community to disposing of Burchatts Farm Barn.
- ✓ The Council followed a process to appoint a commercial real estate agency with local market knowledge to produce a market report for Burchatts Farm Barn.
- ✓ The Council discharged its legal responsibility by notifying the community of the proposed disposal.

Areas for improvement

- There are no consistently applied policies, procedures, controls or governance structures in place for the disposal of assets with community value (**Recommendation One**).
- The Council discharged its legal responsibility to inform residents of its intention to dispose of open space in the case of Burchatts Farm Barn by publishing an advertisement in a local newspaper for two issues and received no objections, yet at the lessee’s planning application stage 86 written objections were submitted, suggesting that the advertisement did not reach the appropriate audience (**Recommendation Two**).
- The options note presented to Councillors about the future of Burchatts Farm Barn included inaccurate financial information as it included income and expenditure relating to Burchatts Farm Cottages, which are separate assets. The net position was presented as £7K or 20% erroneously adverse in 2016/17, and £4K or 5% erroneously favourable in 2015/16 (**Recommendation Three**).
- The Council only considered alternatives to commercial leasing of Burchatts Farm Barn after the lease had been offered to a tenant, meaning consideration of the alternatives included potential adverse consequences to the Council if it withdrew from the arrangement. (**Recommendation Four**).
- Decision making around awarding leases is inconsistent and there is a lack of clarity about the extent to which community value is considered by the Council as a criteria (**Recommendation Five**).
- The Council has not been able to provide documentation from the Executive or the Property Review Group to evidence who and when key decisions were made throughout the process of disposing of Burchatts Farm Barn (**Recommendation Six**).

We also raised a low priority recommendation relating to the reviewing and reissuing of the Asset Management Strategy and Framework, which is robust but is no longer representative of current Council operations.

Recommendations

We summarise below the recommendations raised as a result of our review:

	High	Medium	Low	Total
Made	1	5	1	7
Accepted	TBC	TBC	TBC	TBC

Acknowledgement

We thank the staff involved in this review who helped us complete our work.

Section two

Recommendations

This section summarises the recommendations that we have identified as a result of this review. We have attached a risk rating to these recommendations as per the following table:

Risk rating for recommendations raised		
<p>1 High priority (one): A significant weakness in the system or process which is putting you at serious risk of not achieving your strategic aims and objectives. In particular: significant adverse impact on reputation; non-compliance with key statutory requirements; or substantially raising the likelihood that any of the Council's strategic risks will occur. Require immediate attention.</p>	<p>2 Medium priority (two): A potentially significant or medium level weakness in the system or process which could put you at risk of not achieving your strategic aims and objectives. In particular, having the potential for adverse impact on the Council's reputation or for raising the likelihood of the Council's strategic risks occurring.</p>	<p>3 Low priority (three): Recommendations which could improve the efficiency and/or effectiveness of the system or process but which are not vital to achieving the Council's strategic aims and objectives. These are generally issues of good practice that the auditors consider would achieve better outcomes.</p>

#	Risk	Recommendation	Action, owner and deadline
1	1	<p>Asset disposal policy and associated procedures</p> <p>There are no consistently applied policies, procedures, controls or governance structures in place for the disposal of Community Assets. The Council has a duty to consider legal, financial, social, cultural and historical factors when disposing of assets in its portfolio.</p> <p>There is a risk that the Council is inconsistent in its approach to disposing of assets and that staff are unclear about responsibilities and obligations. Procedures need to be standardised and approved to increase transparency.</p> <p>We recommend that the Council produces an asset disposal policy that details:</p> <ul style="list-style-type: none"> the circumstances where asset disposal will be proposed; the factors that will be considered; how the public will be notified or consulted; the procedures to be followed; and the responsible officers. <p>The policy should be approved and reviewed regularly at the appropriate point in the governance structure.</p>	<p>[Agreed / not agreed TBC]</p> <p>[Action to be taken: TBC]</p> <p>[Job title: TBC]</p> <p>[Deadline TBC]</p>

Section two

Recommendations (cont.)

#	Risk	Recommendation	Action, owner and deadline
2	2	<p>External communication</p> <p>The public was notified of the proposed disposal of Burchatts Farm Barn in an advert in the local newspaper after a tenant had been selected. No objections were received, yet at the lessee’s planning application stage, 86 written objections were submitted. Using limited channels of communication means that information may not reach a sufficiently wide or diverse audience.</p> <p>We recommend that the Council broadens the range of communication channels it uses to notify the public of proposed asset disposals in addition to using the local paper and Council website. The Council could consider options including social media, direct contact with regular users, immediate neighbours and leaders of residents’ associations and community groups and putting posters in community notice boards.</p>	<p>[Agreed / not agreed TBC]</p> <p>[Action to be taken: TBC]</p> <p>[Job title: TBC]</p> <p>[Deadline TBC]</p>
3	2	<p>Review of accuracy of information</p> <p>A Summary Property Report regarding options for the future use of Burchatts Farm Barn was presented to Councillors in October 2019. The report included an income and expenditure summary for the three preceding years. The information included income and expenditure for Burchatts Farm Cottages, which are separate assets that should not have been considered in the decision on the future of the Barn. The net position was presented as £7K or 20% erroneously adverse in 2016/17, and £4K or 5% erroneously favourable in 2015/16.</p> <p>The figures in the Bid for Funding imply that £40-70K in annual running costs would be saved should the property be let, but as the figures include salary and administrative recharges this does not represent genuine savings. The Bid for Funding also contained administrative errors where the project start date was after the project end date. There is a risk that Councillors could make decisions about the future use of properties based on inaccurate information.</p> <p>We recommend that the Summary Property Reports and Bids for Funding are reviewed for accuracy before distribution.</p>	<p>[Agreed / not agreed TBC]</p> <p>[Action to be taken: TBC]</p> <p>[Job title: TBC]</p> <p>[Deadline TBC]</p>

Section two

Recommendations (cont.)

#	Risk	Recommendation	Action, owner and deadline
4	2	<p>Sequence of decision making</p> <p>The first evidence that the Council considered and received alternatives to commercial leasing of Burchatts Farm Barn was in the Summary Property Report presented to Councillors in October 2019. As the lease had been offered to a potential tenant in 2018, consideration of the alternatives to commercial leasing included potential adverse consequences for the Council if it withdrew from the arrangement.</p> <p>We recommend that the Council formalises stages for considering and presenting alternatives as part of the decision making process. The alternatives should be formally presented at the appropriate point in the governance structure before any decision is made.</p>	<p>[Agreed / not agreed TBC]</p> <p>[Action to be taken: TBC]</p> <p>[Job title: TBC]</p> <p>[Deadline TBC]</p>
5	2	<p>Scorecard for selecting lessees</p> <p>In the case of Burchatts Barn Farm, bids were rejected in 2018 for reasons that were inconsistent with the selection of the doctor's surgery in 2017 (e.g. repurposing residential unit, high car parking needs, conditional FRI lease). There is confusion among residents and businesses who made unsuccessful bids for the lease about why it was awarded to the current tenant, and there is a lack of clarity about the extent to which community value was considered by the Council. There is a need to increase the transparency of the tender process to demonstrate robust governance in Council decision making.</p> <p>We recommend that the Council formalises a system for assessing bids against set criteria, for example through a scorecard system, to increase consistency, transparency and repeatability of decision making.</p>	<p>[Agreed / not agreed TBC]</p> <p>[Action to be taken: TBC]</p> <p>[Job title: TBC]</p> <p>[Deadline TBC]</p>
6	2	<p>Completeness of meeting records</p> <p>We reviewed minutes of the Property Review Group and were unable to establish if, how and when key decisions were made in the case of Burchatts Farm Barn.</p> <p>We recommend that the Property Review Group minutes should include more detail when decisions are made, and that minutes are reviewed by the chair after the meeting for accuracy.</p>	<p>[Agreed / not agreed TBC]</p> <p>[Action to be taken: TBC]</p> <p>[Job title: TBC]</p> <p>[Deadline TBC]</p>
7	3	<p>Asset Management Strategy and Framework</p> <p>The Council created an Asset Management Strategy and Framework in 2014 that was approved by the Executive in January 2015, but the document has not been formally reviewed or updated since.</p> <p>We recommend that the Council reviews and revises the policy, circulates it to relevant staff, and sets regular review dates for the future.</p>	<p>[Agreed / not agreed TBC]</p> <p>[Action to be taken: TBC]</p> <p>[Job title: TBC]</p> <p>[Deadline TBC]</p>

We held discussions with management to determine the processes and associated controls for the disposal of assets with community value. There are no consistent procedures, policies or governance structures in place (**Recommendation One**). As such, we have been unable to test the design of such controls per Objective One of this review.

Through discussions with the Property & Asset Manager, a review of relevant documentation and further research, we have determined the project timeline for the disposal of Burchatts Farm Barn. We have evaluated the effectiveness of the Council's governance and operations with regards to the disposal of assets with community value, and provided commentary to inform our recommendations.

Project timeline

January 2014

- The Lead Councillor for Asset Management sets a strategic priority to improve the return of assets.
- The Property Review Group identifies assets that were not making a return.
- The Property & Asset Manager appoints commercial real estate agency Owen Shipp to quote for the work to market Burchatts Barn Farm and produce a preliminary market report.

March 2017

- Burchatts Farm Barn closes for public hire.
- The Council issues a press release announcing that expressions of interest for the lease are being invited to Owen Shipp.
- Owen Shipp markets Burchatts Farm Barn on their website for six weeks and formal written expressions of interest are invited.

May / June 2017

- Owen Shipp provide a Schedule of Expression of Interest detailing twelve interested parties.
- The Property Review Group decided that the preferred option is to proceed with the offer from the doctor's surgery.

August 2017

The Council's Director of Environment and the Parks & Landscape Manager submit a Bid for Funding to the Chief Finance Officer.

November 2017

The Executive recommend that the Council approves the growth and savings bids including the Bid for Funding for the leasing of Burchatts Farm Barn.

February 2018

The Budget Council approve the budget which includes the Bid for Funding for the leasing of Burchatts Farm Barn.

KPMG commentary

- The Council has not been able to provide documentation from the Executive or the Property Review Group to evidence the original decision to approach the commercial real estate agency in 2014 (**Recommendation Six**).
- ✓ The Council appointed a commercial real estate agency with local market knowledge to produce a market report for the asset.
- Almost three years passed between the market report and the marketing of the property, during which time market conditions changed. A new market report was not commissioned.
- The Council is unable to confirm when the property closed to public hire as historic booking data has been deleted due to data protection.
- The Council has not been able to provide documentation from the Executive or the Property Review Group to evidence the decisions to stop taking booking for public hire, and to instruct the commercial real estate agency to market the property in 2017 (**Recommendation Six**).
- The Council notified the community that the asset was closing for public hire at the same time that the lease was marketed with the estate agency. There was no opportunity for the community to put forward non-commercial alternatives before the property was commercially marketed (**Recommendation Two**).
- The Council did not offer an information pack, criteria or guidance to businesses submitting expressions of interest detailing factors that would be considered in determining selection of the lessee (**Recommendation Five**).
- ✓ The Bid for Funding included relevant financial information and consideration of risks, legal requirements, local issues and the impact on the environment and community, and was approved by the Budget Council before an Agreement to Lease was signed.
- The income and cost information in the Bid for Funding includes recharges and allocated costs (**Recommendation Three**).

Compliance (cont.)

Project timeline (cont.)

September 2018

- The doctor's surgery renege on their offer due to NHS funding complications.
- Owen Shipp markets Burchatts Farm Barn for six weeks on their website and formal written expressions of interest are invited again.

October/November 2018

- Owen Shipp provide a Schedule of Expression of Interest detailing another nine interested parties.
- The Property Review Group decide that the preferred option is to proceed with the offer from the chiropractor.

December 2018

The Property & Asset Manager produces a briefing note for the Executive explaining the decision to offer the lease of Burchatts Farm Barn to the chiropractor.

January 2019

- The Council posted an advert in local paper The Surrey Advertiser notifying the community that they intended to dispose of open space under Local Government Act 1972. The advert ran for two weeks, no objections were received.
- Guildford Chiropractic Centre submit a planning application to the Council to change the use from D2 (assembly and leisure) to D1 (non-residential institution) and internal alterations.

February 2019

In a meeting of the Council, a Councillor questions the Lead Councillor for Finance and Asset Management on the propriety of leasing Burchatts Farm Barn to Guildford Chiropractic Centre.

October 2019

The Property Surveyor and Property & Asset Manager produce an options note on the future of Burchatts Farm Barn:

- Option 1 – proceed with 10-year lease to Guildford Chiropractic Centre
- Option 2 – offer the building as a private hire venue again
- Option 3 – investigate alternative management structures/ownership such as a charitable trust

The Property Review Group decide to proceed with Option 1 subject to a successful planning appeal.

KPMG commentary (cont.)

- The Council has not been able to provide documentation from the Property Review Group to evidence the decision to offer the lease to the doctors' surgery in 2017 (**Recommendation Six**).
- Bids were rejected in 2018 for reasons that were inconsistent with the selection of the doctor's surgery in 2017 (e.g. repurposing residential unit, high car parking needs, conditional FRI lease (**Recommendation Five**)).
- The Council has not been able to provide documentation from the Property Review Group to evidence the decision to offer the lease to the chiropractic clinic (**Recommendation Six**).
- The Council has not been able to provide documentation to evidence that Councillors discussed or responded to the briefing note (**Recommendation Six**).
- ✓ The Council discharged its legal responsibility by notifying the community of the proposed disposal.
- The Council notified the community that they intended to dispose of an Open Space through a small advert via one channel. The notice was not posted on display boards or social media, and no contact was made with regular hirers, immediate neighbours, residents' associations or local groups. Only a small subset of the community had an opportunity to notify the Council of valid objections (**Recommendation Two**).
- We acknowledge that there members of the Council changed following the May 2019 election and that this may have had some bearing on the process.
- The first evidence that the Council considered alternatives to commercial leasing of the property was in the Summary Property Report presented to Councillors in 2019. As the lease had already been offered to a potential tenant, potential reputational damage to the Council had to be considered if they withdrew from the arrangement in favour of an alternative to commercial leasing (**Recommendation Four**).
- The Summary Property Report included a income and expenditure summary for the three preceding years. It erroneously included income and expenditure for Burchatts Farm Cottages, which are separate assets that should not have been considered in the decision on the future of the Barn (**Recommendation Three**).

Compliance (cont.)

Project timeline (cont.)

March 2019

Guildford Chiropractic Centre's planning application is refused following objections from 3 amenity groups/residents associations, 86 letters of objection and 44 letters in support.

January 2020

Guildford Chiropractic Centre's appeal of the original planning application refusal is successful.

June 2020

Agreement to Lease signed with Guildford Chiropractic Centre contingent on completion of Landlord's Works.

August 2020

Landlord Works completed and Guildford Chiropractic Centre sign lease.

KPMG commentary (cont.)

- The Council has not been able to provide documentation to evidence that Councillors discussed or responded to the options note (**Recommendation Six**).
- The majority of objections to the chiropractic clinic's planning application took issue with the Council's selection of the lessee rather than the change to D1 use (**Recommendation Two**).
- ✓ The Council are confident that they received the best possible consideration for the lease.

Summary of KPMG findings

We identified a range of significant issues relating to the disposal of Burchatts Farm Barn:

- The options note was presented to Councillors after the lease had been offered to the chiropractic clinic, meaning potential reputational damage had to be considered if the Council withdrew from the arrangement in favour of an alternative to commercial leasing (**Recommendation Four**). The financial information included in key decision making documents was inaccurate (**Recommendation Three**), and the Council has not been able to provide documentation to evidence key decisions (**Recommendation Six**).
- Residents raised objections about the choice of lessee at the planning application stage, when the lease had already been offered to the chiropractic clinic. If the Council had advertised the intention to dispose of the asset more widely, and had provided interested parties with the criteria for lessee selection, the process would have been more transparent and objections could have been addressed at a more appropriate time (**Recommendation Two**).
- The Council selected the bid that offered the highest consideration, but the Council did not offer an information pack, criteria or guidance to businesses submitting expressions of interest detailing factors that would be considered in determining selection of the lessee (**Recommendations Five**). We note that the Council have recently introduced a new procedure for assessing less than best consideration disposals where a minimum of market rent has been offered.

We have raised recommendations to improve the governance, accuracy and transparency of decisions relating to the disposal of assets.

Lessons learned

Below we set out the lessons which could be learned by the Council in advance of embarking on future change of use projects or disposals of Community Assets. We have grouped these into themes.

Governance

It was noted that the financial figures referred to in the publicly-available Bid For Funding included unexpectedly high annual costs of £40-70K for the running of Burchatts Farm Barn. The Bid for Funding was not sufficiently specific in showing what these costs relate to and substantiating the financial saving claims made. (**Recommendation Three**).

Residents provided other examples of local buildings with community, historic or heritage value that had been proposed for closure or repurposing by the Council in the last five years. Residents are not clear on asset management strategies, and as such there is concern that there is a lack of consistency and transparency between the process and treatment of assets (**Recommendations One and Seven**).

Design

Local residents and community groups made suggestions about alternative management structures for Burchatts Farm Barn, including holding it in a charitable trust on a long lease. These alternatives were considered after the lease had been offered to a tenant, meaning the 'cons' list for this option included reputational damage to the Council for withdrawing from the current arrangement (**Recommendation Four**).

There was a bid by a number of local businesses and a community group at the advertised guide rent, and it appears that some of these groups were not clear that consideration was the primary factor to be considered by the Council. Some groups expected that value to the community or not needing to change the use of the building would be valued more in the selection process. Whilst we are aware that the Council has recently introduced a new procedure for assessing less than best consideration disposals where a minimum of market rent has been offered, there remains a need for the Council to show consistency and transparency and provide the criteria for selection to all interested parties (**Recommendations Five**).

Value for money

Per the Council's Asset Management Strategy and Framework that was approved by the Executive in January 2015, the Council should measure the benefit of continuing the current use of the community asset for its social value to the community and the current financial situation should be assessed against opportunity cost or market rent. This is a robust policy that, if brought back into operational practice, would address the concerns of many stakeholders who have recommended that the management of community and heritage assets should be separated from commercial assets so that they can be assessed for their community value as well as their ability to generate income (**Recommendations One and Seven**).

Residents and community groups did not feel consulted on the matter of Burchatts Farm Barn. The newspaper advert was not seen widely enough and as such residents felt there was no due process for them to suggest alternatives to commercial leasing or to object to the Council's plans. The lessee's planning application received 86 written objections, and it would be better if these objections could have been made directly to the Council at a more appropriate time and in a more appropriate forum. The Council should make use of more communication tools such as social media accounts and informing local residents' groups (**Recommendation Two**).

Appendix three

Staff involvement and documents reviewed

We held discussions with the following individuals as part of the review:

Name	Role
Councillor Maddy Redpath	Holy Trinity Ward Councillor – Guildford Borough Council
Joan Poole	Head of Internal Audit – Guildford Borough Council
Marieke van der Reijden	Head of Asset Management – Guildford Borough Council
Mark Appleton	Property & Asset Manager – Guildford Borough Council
Paul Stacey	Parks & Landscape Manager – Guildford Borough Council
Gavin Morgan	Founder and Chair – Guildford Heritage Forum
Gordon Bridger	Alderman and Former Mayor of Guildford

We reviewed the following documentation during our testing:

- Minutes and papers from meetings relating to decision making around Burchatts Farm Barn;
- Bid for Funding to support letting of Burchatts Farm Barn;
- Spreadsheet of cost monitoring performed prior to letting; and
- Evidence of marketing of property;
- Schedules of expressions of interest;
- Press releases relevant to Burchatts Farm Barn; and
- Lease and licence for the letting of Burchatts Farm Barn to the Guildford Chiropractic Centre.



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