

UNIVERSITY OF DUBLIN
TRINITY COLLEGE
MINUTES OF THE CAPITATION COMMITTEE MEETING OF
Thursday 28th November 2013
at 11am, Elizabethan Room, House 6

PRESENT: Moray McGowan (Senior Dean), Bernadette Banahan (Committee Secretary), Anne-Marie Moore (Financial Services Division), Donal McKeating(CSC), Jonathan Shanahan proxy for Ronan Hodson(CSC), Ronan Hodson (CSC) – joined meeting later, Jack Toner (CSC), Eanna Drury (CSC), Cyril Smyth (DUCAC), John Lumsden (DUCAC), Conor Traynor (DUCAC), Lucy O'Donoghue (DUCAC), Ryan Kenny (GSU), Jennifer McCahill (Pubs), Tom Lenihan (SU), Stephen Garry (SU), Jack Leahy (SU), Prof. Amanda Piesse (Student Life Committee).

APOLOGIES: Sally Gaynor, Treasurer (GSU)

IN ATTENDANCE: Joseph O'Gorman (CSC), Caroline Duggan (DUCAC), Simon Evans (SU), Jennifer O'Meara (GSU).

The Senior Dean as Chair of the Committee opened the meeting and welcomed all members. In addition, he introduced Bernadette Banahan, the new Executive Officer for the College Deans and Secretary to the Capitation Committee.

1. Minutes of last meeting (11th April 2013).

The Minutes of 11th April 2013 were taken as read, approved and signed, after correction of two spelling errors in attendees' names.

2. Matters arising:

Joseph O'Gorman, Strategic Development Officer, CSC, referred to the previous Equality Policy/training issue. He clarified that the CSC can facilitate by advertising training to the students, but the Society cannot compel any student to attend training. It is hoped the outstanding issue will be resolved and Joseph O'Gorman hopes to report back to the Committee at the next meeting. It was noted that staffing changes in the Equality Office may be affecting progress in this area, and that all College staff in College have a responsibility to be trained in and compliant with equality policy.

3. Student Sports Centre Charge:

The Chair reported that, on it being made clear that the setting of this charge needed to be dealt with as part of the Annual Budgetary Cycle, he had agreed with Michelle Tanner, Head of Sport & Recreation, that this topic would be removed from the Capitation Committee Agenda and she would not attend the meeting on this occasion.

Cyril Smyth, Chairman, DUCAC, commented that Michelle Tanner's contact with the Committee and the circulation of her proposal document had been beneficial, since all members would now be aware of the financial pressures in the Department of Sport.

It was agreed that Michelle Tanner could therefore be invited to a future meeting when appropriate, and the Committee expressed their appreciation for what they felt was a valuable and informative document.

- 4. Presentation of Accounts and**
- 5. Annual Reports were reviewed and discussed together:**

DUCAC

John Lumsden, Hon. Senior Treasurer, presented the accounts and annual report. He noted a recent change of auditors and that this was proving very satisfactory. He highlighted:

- Deficit of €30,000 for year with significant reliance on funding from the Pavilion Bar.
- level of reserves appears comfortable, but DUCAC committed to contributing to Santry Phase I project which will offset reserves. Cyril Smyth commented: of the 250K commitment to Santry Phase I, 125K has been paid and the other 125K will be paid in 2014/15.
- The early settlement of the DUCAC loan was favourably noted.
- Cyril Smyth also noted that DUCAC would be publishing their annual report online that day.
- Annemarie Moore, representing the Financial Services Division, confirmed she had met the relevant DUCAC members regarding accounts and annual reports and that all the best practice requirements have been met.

Students Union

Simon Evans, Administrative Officer, presented the SU accounts, summary report and annual report.

Tom Lenihan, President, noted that the expenditure incurred over the year included re-branding /logo costs. An external quality review by Prof. Aine Hyland had also been also completed, whose main recommendation was to set up a Board of Trustees. SU are putting this into practice. The Chair requested that this information be included in the half page 'highlights' document (see below).

Annemarie Moore, representing the Financial Services Division, confirmed she had met the relevant SU members regarding accounts and annual reports and that all the best practice requirements have been met.

CSC

Joseph O’Gorman, Strategic Development Officer, presented the CSC accounts and annual report. He noted a loss on the ‘Shakespeare Festival’, where bad weather had meant audience income did not match costs. In addition they had equipment replacement costs. He noted (and Annemarie Moore confirmed) that the presentation of a Bad Debt (fixed assets/equipment costs) in the ‘Notes to the Financial Statements’ could have been presented in a better way, but that this did not affect the correctness of the Accounts.

Annemarie Moore, representing the Financial Services Division, confirmed she had met the relevant CSC members regarding accounts and annual reports and that (with the above small exception) all the best practice requirements have been met.

GSU

Ryan Kenny, President, presented the GSU accounts and annual report. He noted increased expenditure resulting from the printing of two annual journals in one accounting year. He highlighted the Orientation Week and the increase in the number of Class Reps.

Annemarie Moore, representing the Financial Services Division, confirmed she had met the relevant GSU members regarding accounts and annual reports and that, notwithstanding a small number of typing/spelling errors in the Account documents, all the best practice requirements have been met.

PUBLICATIONS

Jennifer, McCahill, the Treasurer of TCD Publications, tabled revised accounts to the meeting. In response to a question raised about the different figure under Accruals, Miss McCahill advised that the Auditors had corrected this figure to exclude an amount which had been previously duplicated. The Committee were advised that during the review process prior to the meeting, it had been noted that no figure for Debtors was included in the accounts for Publication. However the Treasurer and Chairman had advised that an amount of Advertising Income remained outstanding. This figure for outstanding Advertising Income should have been included in the Publications Accounts for the year under review. There was also a calculation error in the Balance Sheet which should be brought to the attention of the Auditors.

Based on the information contained with the Publications Accounts tabled at the meeting and without knowing the value of outstanding Advertising Income, there appeared to be no material misstatement in the accounts as tabled, however the issue with regards to uncollected Advertising Income & Debtors needed to be addressed before a final deliberation could take place on the accounts for 2013.

The Treasurer of Publications was requested to follow these queries up with the Auditors and with regards to the uncollected Advertising Income, to make contact with the Editors of the publications concerned and present an update to the next Capitation Committee meeting.

It was noted as a general issue for the Capitated Bodies that there needs to be proper hand-over to new staff in each capitated body. Specifically, Jennifer McCahill undertook to contact former officers of Publications (last year's Editor, Damien Carr) and possibly arrange a meeting with him. Annemarie Moore confirmed that she would meet again with the current Publications Treasurer and Chairman if she could be of assistance. It was also noted that there should be a routine system for the review of Advertising Income collected and outstanding and that every effort should be made to collect Advertising Income as quickly as possible.

Capitation Committee Accounts for 2012/13

Annemarie Moore presented the draft quarterly accounts. These Accounts will go to the Finance Committee meeting for approval in December 2013.

The Chair thanked the relevant representatives of the Capitated Bodies for the work that had gone into the preparation and presentation of Annual Reports and Accounts.

The Chair reminded members that the Committee must produce an Annual Report of its activities and submit this report to the Student Life Committee and Finance Committee. He proposed, and it was agreed, that while the brief financial statement was the appropriate report for Finance Committee, a fuller, more content based though still summatory report, to be presented to the Student Life Committee and made more widely available as appropriate, would better present the work of the Committee and each capitated body. Action: It was then agreed that each capitated body would provide a half/one page document of highlights for the past year 2012/13. This information to be forward to B.Banahan by Friday 6th December 2013.

6. Allocations for 2013/14

The Chair noted the degree, indeed intensity, of concern about the College decision on the Allocation to the Capitated Bodies for 2013/14, the manner in which this decision had been reached and the manner in which it had been communicated to him, as Chair of the Capitation Committee. He tabled a document from Janet Byrne of the Financial Services Division which set out the process whereby the decision was reached.

Annemarie Moore tabled revised proposed allocations to reflect the proposed budget reduction of 5%. These had already been circulated.

Detailed and extensive discussion followed, with the following main points being made:

- A CC member who is also a Board member confirmed that Planning Group memo no.9 provided to the Board for its meeting on 26 June 2013, makes no reference to the level of capitation funding available for 2013/14 or beyond. It was suggested that Planning Group had not exercised its duty of care to students in imposing a 5% cut without consultation.

- It was noted that neither in the Board meeting of 26 June itself nor in its subsequent minutes was there a specific reference to a cut in the Capitation budget. Strong doubt was expressed as to whether Board members were explicitly aware that one of the decisions they were being asked to ratify was a 5% cut in a key area of student support. This was confirmed by informal comments sought from Board members independent of the Capitation Committee.
- There is also an HEA requirement that students be involved in the consultation process on matters that affect them. The HEA document refers to 'meaningful consultation', and the Committee's view was that this had not taken place. One member suggested that historically the Finance Committee would first come to the Capitation Committee on budgetary matters affecting the Capitated Bodies before going to Board for approval, and that due process had therefore not been followed.
- In answer to a question, the Chair and Annemarie Moore clarified that a distribution of up to 95% of the allocation could take place, to allow the Bodies to continue functioning in the immediate future. This would not be interpreted by the Chair as an acceptance of the budget reduction proposal. It was agreed the funding would be issued quarterly and Annemarie Moore would allocate up to 75% in the first three quarters and leave the fourth quarter until the issue was resolved.
- Addressing a question from a member as to whether the Committee contested the right of the Board to make this budgetary decision affecting Capitation, the Committee accepted that the Board has final responsibility for budgetary issues and the Committee would not contest this right. There was reference to a document from the Provost in 1994 which recognises the Board as responsible for the College finances and that the Capitation Committee was responsible for allocation of the funding to the different bodies.

The Chair reviewed and summarised the detailed discussion regarding the proposed budget reduction and it was agreed:

- The Capitation Committee would not be contesting the Board's right to approve such issues.
- The Committee however believes that due process was not carried out transparently and legitimately on this occasion. However, Annemarie Moore wished to have recorded that she disagrees with this statement as she notes that the decision by the Planning Group to reduce the baseline allocation had followed due process and that the issues raised are mainly around the lack of transparency and the lack of communication of the decision to cut the baseline allocation.
- The Committee also agrees that the communication process was poor.
- Interim quarterly allocations would be made, without prejudice to the Capitation Committee's position on the reductions, in order for the Bodies to be able to function. It was noted and agreed that this might, in the fourth quarter, lead to constraints which might require a review of the distribution.

On the instruction of the Committee, the Chair agreed to draft an appropriate response on behalf of the Committee, and requested further relevant input from Committee members, particularly evidence of the degree of Board members' awareness of the decisions they were being asked to endorse.

Proposed Capitation Allocation Document 2013/14

Annemarie Moore advised that unless otherwise contested the portion of funding to the GSU from the carried forward surplus would remain at the same level as in previous years. Once the Committee were advised of the surplus arising from the Trinity Ball 2013, the allocation of same to the Capitated Bodies would be determined. This was acknowledged and agreed by the members of the Committee.

7. Any other business

The Chair thanked all members of the Committee for their constructive contributions at the meeting.

There being no other business the meeting adjourned at approx. 1p.m.

Signed



Date

22/4/2014