



## Annual Governance and Accountability Return (AGAR) 2020/21

### Explanatory Note to accompany Annual Governance Statement

#### Box 9 – Trust Funds (including charitable)

##### **Weakness identified:**

Within the 2019/2020 financial year, the Clerk questioned whether Bramley Parish Council is the sole trustee of the Bramley Village Hall Charity (charity number 200127). The deeds for Bramley Village Hall have been lost for some time.

The Clerk sought legal advice from the local Association of Local Councils who confirmed that Bramley Parish Council is in fact sole trustee of the Bramley Village Hall Charity. Prior to the 2019/20 annual governance statement, this had not been disclosed and the Council had not operated the Village Hall Charity separately, as required by the Practitioners' Guide published by the Joint Panel in Accountability and Governance. This is because:

- Transactions relating to the Village Hall Charity have not been recorded in a separate bank account
- Meetings of the Council when acting as the trustee of the Village Hall Charity have not taken place as separate meetings, with separate minutes.

##### **Steps taken to address the weakness:**

In order to address this weakness, during the 2020/21 financial year the Council carried out the following actions:

- Administration
  - A Village Hall Charity management committee was established.
  - Separate meetings were held for Village Hall Charity, where Council acts as a Managing Trustee. All business relating to Village Hall Charity has been recorded in these meetings.
  - Charity governing documents were reviewed to ensure that the Charity only follows governing objects.

- Financials

The Council tried to set up a separate bank account for the Village Hall Charity during the course of the 2020/21 financial year. Due to the Covid-19 pandemic, it became apparent that banks were not accepting applications for Charity bank accounts for much of the year. The Parish Clerk was eventually able to open a new bank account for the Village Hall charity with the Co-operative Bank in January 2021. As it was so close to the end of the financial year, the Council's internal auditor advised the Council not to separate the Parish Council and Village Hall accounts, but to keep them together until the start of the 2021/22 financial year. This would save a significant amount of administrative work required by the Parish Clerk.



From the commencement of the 2021/22 financial year, the Village Hall accounts will be recorded separately from the Parish Council accounts. All the necessary administrative work to do this has been carried out.

Prepared by: Kathy Victor, Parish Clerk

Date: 9th June 2021