

Guildford Borough Council

Report to:	Executive Shareholder and Trustee Committee
Date:	23 January 2025
Ward(s) affected:	'All'
Report of Strategic Director of:	Finance and Assets
Report Author:	Solomon Akuffo
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Status:	Open
Key decision:	No

Annual Charity Returns 2023-24

1.0 Executive Summary

- 1.1 The Council is trustee for a number of charities and exercises its trustee function as an Executive function which is exercised through the Executive Shareholder and Trustee Committee.
- 1.2 The report sets out the annual reporting information which is required by the Charity Commission in order to enables the Council to fulfil its statutory duties.

2.0 Recommendation to Executive Shareholder and Trustee Committee

That the Committee resolves to:

- 2.1 Note and approve the charitable accounts for the financial year ending 31 March 2024 to be presented for approval at trustees meetings for each of the following charities:
 - Burpham War Memorial Recreational Grounds Charity (304982).

- Guildford Sports Ground Charity (also known as Woodbridge Road Sports Ground) (305056)
- Public Walks and Pleasure Grounds Charity (Allen House Grounds) (305054).
- Arundel House (Hamilton Fellows) (200491)
- The Mayor's Local Support Fund (258388)
- The Racks Close Open Space Charity (1058137)

2.2 Authorise the Joint Strategic Director of Finance and Assets to convene a trustees meeting for each of the charities to approve the audited accounts and annual returns and consider the audits for the charities.

2.3 Note that the outstanding accounts for the financial year ending 31 March 2023 have now been filed for The Racks Open Space, Public Walks and Pleasure Grounds and Burpham War Memorial Recreation Ground;

3.0 Reasons for Recommendations

3.1 As a trustee the Council has a responsibility to ensure it has in place robust mechanisms for making trustee decisions which are in the best interests of the charity. The recommendations in this report enable the Council to fulfil its duties accounting and reporting responsibilities whilst supporting good governance so that the Council is exercising its trustee function competently, robustly and transparently.

3.2 To enable the Council to be able to fulfil its duties in respect of best value and continuous improvement in respect of its interests in charities, and to keep under review the objectives, strategies and plans, and performance of each of its companies.

4.0 Status of Report

4.1 This report is open as no parts fall within schedule 12A to the Local Government Act 1972 regarding exempt information.

5.0 Strategic Priorities

5.1 The Council's Corporate Strategy 2024-2028 includes a strategic priority of having a well-managed and resilient Council. The management of the trustee function supports that priority.

6.0 Background

6.1 Charitable trustees have overall control of the charity and are responsible for making sure it is managed in order to promote its charitable objects.

6.2 The Executive Shareholder and Trustee Committee acts as the charitable trustee on behalf of Guildford Borough Council. This structure permits the management of the charity to be kept separate, as far as possible, from the usual business of the Council. The terms of reference for the Executive Shareholder and Trustee Committee include the completion and submission of an annual account return and, where required, an annual trustee report to the Charity Commission.

6.3 Annual charity accounts and, if relevant, a trustee report must be submitted within 10 months of the end of each financial year. The accounts set out, amongst other items, the charities expenditure and income which have promoted the charitable objects. A trustee report is required for those charities whose gross income exceeds £25,000. It provides a summary of a charity's activities and financial position, future plans, risks and opportunities and should be supplemented by an external audit of accounts.

6.4 Due to difficulties updating the details for the primary administrator at the Charity Commission there was a delay in filing the accounts for the year ending 31st March 2023 for The Public Walks and Pleasure Grounds, Burpham War Memorial and Racks Open Space. This has now been addressed and the filing is all up to date.

6.5 Applications have been made to the Charity's auditors to complete the audit of the charity accounts within reporting timescales so that the audited accounts can be submitted to the Charity Commission on or before 31st January 2025. To ensure that the audited accounts are approved and filed with the Charity Commission without delay, it is proposed that the Joint Strategic Director of Finance and Assets

is authorised to convene the trustee meetings and consider the final audited accounts.

6.6 Guildford Sports Ground (305056)

The account for the year ending 31 March 2024 are contained at Schedule 1.

6.7 Burpham War Memorial Recreation Ground (304982)

The accounts for the year ending 31 March 2023 have now been filed with the Charity Commission.

The account for the year ending 31 March 2024 are contained at Schedule 2.

6.8 Public Walks and Pleasure Grounds (305054)

The accounts for the year ending 31 March 2023 have now been filed with the Charity Commission.

The account for the year ending 31 March 2024 are contained at Schedule 3.

6.9 The Mayor of Guildford's Local Support Fund (258388)

The account for the year ending 31 March 2024 are contained at Schedule 4.

6.10 Arundel House (Hamilton Fellows) (200497)

The account for the year ending 31 March 2024 are contained at Schedule 5.

6.12 The Racks Close Open Space (1058137)

The accounts for the year ending 31 March 2023 have now been filed with the Charity Commission.

The charity did not have any financial movement for the year ending 31 March 2024 and therefore accounts are not required to be filed but an annual return still needs to be submitted.

7.0 Options

7.1 It is a legal requirement to make annual returns to the Charity Commission and failure to do so would be a criminal offence.

8.0 Consultation

8.1 Should any queries arise out of the audits consultation will take place with the relevant officers and Strategic Directors.

9.0 Key Risks

9.1 Failure to ensure compliance with the statutory requirements for the governance of the charity would mean that the Council was not fulfilling its legal responsibilities in respect of its trustee duties.

9.2 There is a risk of financial implications and additionally that the Council cannot satisfy its legal duty as to best value.

10.0 Legal and Governance Implications

10.1 The Charity Commission registers and regulates charities in England and Wales and is responsible for ensuring that charities meet their legal requirements, including providing information on their activities each year. It is a legal requirement under the Charities Act 2011 for trustees to comply with reporting requirements and failure to do so is a criminal offence.

10.2 Local Authorities are empowered under s139 of the Local Government Act 1972 to receive and hold gifts on charitable trust. The Executive Shareholder and Trustee Committee is responsible for ensuring that the annual returns and accounts are submitted to the Charity Commission and for arranging a trustee meeting for each charity. This ensures that the management of the charity is kept separate from the business of the Council and is in line with

the guidance issued by the Charity Commission in August 2024 about the role of local authorities as trustees.

- 10.3 The recommendations in this report enable the Council to fulfil its legal responsibilities as a charity trustee.

11.0 Financial Implications

- 11.1 The preparation of accounts will be done in accordance with the Charity Commission's financial rules. Where required, external auditors will review accounts prior to their submission to the Executive Shareholder and Trustee Committee.

- 11.2 Charities with a gross income exceeding £25,000 must file accounts and an annual report with the Charity Commission, whereas those whose gross income exceeds £10,000 but is below £25,000 complete an online annual return only and are not required to submit annual accounts. If the gross income is £10,000 or less, charities are asked to complete only certain sections of the annual return, including Trustee details.

- 11.3 Charities with a gross income of more than £25,000 in their financial year are required to have their accounts independently examined or audited.

12.0 Human Resources Implications

- 12.1 There are no direct human resources implications arising from this report.

13.0 Equality and Diversity Implications

- 13.1 There are no direct equality and diversity implications arising from this report.

14.0 Climate Change and Sustainability Implications

- 14.1 There are no direct climate change and sustainability implications arising from this report.

15.0 Next Steps

- 15.1 The Joint Chief Executive will progress with arrangements for senior officer oversight of the Council's charities.
- 15.2 Officers will bring further reports to the Executive Shareholder & Trustee Committee over the coming months with a more detailed review of each of the charities.

16.0 Background Papers

- 16.1 Guildford Borough Council Constitution

17.0 Appendices

Appendices 1 - Annual

Report clearance progress:

Your report will not be published by democratic services unless the below is completed and there is evidence of the correct clearance process.

This box must not be deleted and will be published with the report

Finance		
Legal & Governance	Claire Beesly	14.11.2025
Human Resources		
Equalities		
Strategic Director		