

PORTFOLIO HOLDER DECISION RECORD



Report subject	Approval of charity financial statements 2019/20
Decision maker	Drew Mellor, Council Leader
Decision date	Not before 25 January 2021
Decision taken	<p>a) To approve the draft 2019/20 accounts for the Russell-Cotes Art Gallery and Museum, Lower Central Gardens Bournemouth, and The Five Parks Trust (which remain subject to review by the Council's external auditor)</p> <p>b) To delegate authority to the Council's Section 151 Officer to agree any amendment in line with the audit recommendations and to sign and file the final accounts</p>
Reasons for the decision	To allow the accounts for the Russell-Cotes Art Gallery and Museum, Lower Central Gardens Bournemouth, and The Five Parks for 2019/20 to be approved and submitted by the deadline of 31 January 2021.
Call-in and urgency:	This decision will not come into force, and may not be implemented, until the expiry of 5 clear working days after the decision was made, recorded and published.
Corporate Director	Graham Farrant, Chief Executive
Responsible officer	Adam Richens, Section 151 Officer and Director of Finance
Wards	Council-wide
Status	Open
Background	<p>Cabinet is responsible for the approval of the 2019/20 charity accounts before being submitted to the Charity Commission by the 31 January 2021.</p> <p>The approval for all three charities had been intended for the January 2021 Cabinet meeting. These are currently in draft and in the process of being audited. A meeting with the external auditor (Grant Thornton) took place on Monday 9 November to assess the</p>

	<p>ability to submit accounts in line with the Charity Commission 31 January deadline. Both parties committed to achieve this target but considered it not possible to deliver a final set of accounts including the audit opinion within the required timeline for the January 2021 Cabinet.</p> <p>Under delegated powers the Leader is requested to approve the draft 2019/20 charity accounts appended to this report with further delegation to the Section 151 Officer to approve the final audited accounts incorporating any recommendations made by the auditor as appropriate.</p> <p>The intention is to plan for the appropriate timelines for the 2020/21 accounts to be signed off at the January 2022 Cabinet, working with the external auditor to ensure that this can be achieved.</p>
Options appraisal	No options are necessary concerning the preparation and submission of the accounts to the Charity Commission.
Consultation undertaken	The charity accounts are subject to external audit as noted above with no further consultation required.
Financial/Resource implications	There are no financial implications from this decision.
Summary of legal implications	<p>Pursuant to the Council's Constitution, local choice functions are intended to be executive functions (ordinarily exercised by the Leader and/or Cabinet and Cabinet members per the Leader's scheme of delegation) as is permitted in accordance with the Local Authorities (Functions and Responsibilities) (England) Regulations 2000.</p> <p>The Council's executive therefore exercises the functions as Trustee for the operations and management of three trusts of which Bournemouth, Christchurch and Poole Council is trustee, i.e. the Russel-Cotes Art Gallery and Museum, the Lower Central Gardens Trust and the Five Parks Trust.</p> <p>In each case, the annual accounts for the period ending 31 March 2020 are required by the Charity Commission to be filed by the end of January 2021 in accordance with The Charities (Accounts and Reports) Regulations 2008.</p> <p>Any changes between the draft accounts and the final accounts are to be approved by the Section 151 Officer and a full explanation of any such changes will need to be set out in an Officer Decision Record in line with the usual Constitutional requirements.</p>

Summary of sustainability impact	There is no sustainability impact.
Summary of public health implications	There is no impact on public health
Summary of equality implications	The approval of financial statements is not a policy or service change and therefore there are no equality impacts. For this reason, an equality impact assessment has not been completed.
Summary of risk assessment	There are no financial risks associated with this decision. There could be reputational damage in missing the submission deadline, particularly with two of the three sets of 2018/19 accounts being late last year.
Conflicts of interest declared by Cabinet member consulted on this decision	Not applicable
Background papers	The draft accounts for 2019/20 for the Russell-Cotes Art Gallery and Museum (Appendix 1), the Lower Central Gardens Bournemouth (Appendix 2) and The Five Parks (Appendix 2) are attached to this report. These will not be made public until they have been finalised, approved by the S. 151 Officer and submitted to the Charity Commission.

