

SALISBURY CITY COUNCIL

Report

Subject : Charitable Trusts
Committee : Full Council
Date : 18 January 2021
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1. Report Summary

1.1. This report considers the status of the Council's charities in line with Charity Commission guidance, and the governance and constitution of these charities.

2. Background

2.1. In addition to the Lower Bemerton Recreational Ground Trust, which is an active Charity for which Annual General Meetings of the Charitable Trustees are undertaken, the Council also administers the following three charities:

- Victoria Park and Recreation Ground
- Hudson's Field Open Space
- Harnham Recreation Ground

2.2. These charities were entered onto the Register of Charities on:

- 23 January 1974 - Victoria Park and Recreation Ground
- 10 June 1980 - Hudson's Field Open Space
- 11 July 1990 - Harnham Recreation Ground

An overview of these charities is provided in Appendix A.

2.3. Each of these charities was incorporated into the Council's accounting and banking systems in 2009; since that time, all purposes and functions of these charities have been delivered by the Council. As a consequence of this incorporation, the charities have had no assets, no liabilities, no resources, no income and no expenditure.

2.4. For these charities, only one action is taken per annum; namely the submission of a nil return to the Charity Commission in January of each financial year.

3. Governance and Constitution

3.1. The three charities are registered as unincorporated; this means they cannot employ staff or own premises. Because these charities are not able to own or lease any land or property, the open spaces to which they relate were transferred to the City Council by way of title deed; such land thereby being incorporated within the Council's asset register.

3.2. Ownership of the land by the City Council is restricted only by way of covenants relating to the use of the land, namely the general provision of an open space for recreational purposes.

3.3. Charities are required to have some form of governing document. These documents often contain a section on dissolution or winding up. In the case of each of these three charities, the governing document is simply a conveyance of land to the City Council, formerly the City of New Sarum, Salisbury Corporation and Salisbury District Council.

4. Annual Reporting to the Charity Commission

4.1. As none of the three charities have any form of asset or liability, and since 2011/12, none of the charities has received any income nor incurred any expenditure, the Council has been reporting nil Annual Returns to the Charity Commission since 2012. Such returns confirm that these charities have been dormant in excess of 8 years.

5. Charity Commission Guidance

5.1. The Charity Commission notes that charities can close for various reasons, such as where a charity has been merged with another body, where the original purpose is no longer relevant, or for which there is no income and expenditure. Indeed, it is a legal requirement for Trustees to inform the Charity Commission if a registered charity has ceased, such that the Commission can remove the charity from the register.

5.2. The Charity Commission also informs that no charity can close until it has made effective use of its remaining funds, has cleared all of its debts and liabilities, and has sold or transferred all of its land and property.

5.3. The three charities and their activities and purposes have been merged with another body, there is no income nor expenditure, there are no remaining funds, debts or liabilities, and all land and property has been transferred.

5.4. Under Charity Commission guidance, these factors combine to evidence the cessation of the charities, and under Charity Commission guidance, should be closed.

5.5. The Charity Commission advises that in the absence of a governing document specifying how a charity can be wound up, as is the case for each of the three charities, the online dissolution form provided on the Commission's website should be used.

6. Recommendations

6.1 It is recommended that Council note the report and authorise the RFO to submit dissolution forms in respect of the three charities.

6. Background Papers

Annex A – attached overleaf

ANNEX A

Victoria Park and Recreation Ground – 266726

Principle Activity

Provide buildings, facilities, open space for sport and recreation purposes

Charitable Objects

For the purpose of a recreation ground for the City of New Sarum

Hudson's Field Open Space - 280212

Principle Activity

Provide recreational use for the people of Salisbury

Charitable Objects

Provision and maintenance of an open space

Harnham Recreation Ground (Warres Acre) – 1000271

Principle Activity

Provide buildings, facilities, open space for sport and recreation purposes

Charitable Objects

Perpetual use by the public for the purposes of exercise and recreation pursuant to the provisions of the Open Spaces Act 1906

Charity Commission – Public Records Data

	<i>Victoria Park</i>	<i>Hudsons Field</i>	<i>Harnham Rec</i>
Total Income £	0	0	0
Total Expenditure £	0	0	0
Trustees	SCC	SCC	SCC
Fundraising	No info	No info	No info
Trading	No info	No info	No info
Trustee Payments	No info	No info	No info
Policies	None declared	None declared	None declared
Land & Property	None	None	None
<i>Financial History:</i>			
To 31.03.19	£0	£0	£0
To 31.03.18	£0	£0	£0
To 31.03.17	£0	£0	£0
To 31.03.16	£0	£0	£0
To 31.03.15	£0	£0	£0