

Review of ACRE Guidance to Parish Councils acting as Sole Trustee of a Village Hall - November 2024
Halsall War Memorial Playing Field and Hall - Charity No 521111 (Trust)
Halsall Parish Council (HPC)

Sheet 36	Summary of Guidelines	Comment
1.2	Transfer responsibility for the Charity to the Council	The Charity Commission approved the transfer of the Trust to HPC is the Registered Landowner with the Land Registry .
2	Custodian Trustee	
3.1	Parish Council Asset Register	ACTION - needs an entry of nil value
	Parish Council is not bound to provide financial support.	LGA 1972 s19 allows HPC to provide assistance to a voluntary
	Individual councillors are not charity trustees	Compliant
	Parish Council could be held liable for a breach of trust.	Compliant
	Potential for conflict of interest between Trust and HPC	Compliant
3.2	Codes of Conduct apply to Council's responsibility for Trust	Compliant
	Councillors have no pecuniary interest as a member of the	Compliant
3.3	Separate Accounts	Compliant
	HPC Annual Return (AGAR) should record there is a Charity	Compliant
	Charity files its accounts with Charity Commission	Compliant
	Use of Precept funding should be shown in Trust and HPC	Transactions are recorded as s19 or s137 gifts
3.4	Independent Auditor	Compliant - use a different auditor
3.5	Insurance, no requirement for a separate policy	Compliant - joint policy, all buildings and assets
3.6	Separate meetings	Compliant - meet on different dates
	Titles of Minutes & Agendas	ACTION - changed from Nov 2024
	Trust meetings are private, but public could attend?	Compliant - Charity Commission advises should be Trustees only
	Meetings should follow Council Standing Orders if Charity	Compliant
	Council could delegate to a committee (advisory only)	No benefit as full council would have to agree to recommendations
	Should be separate Annual Meetings	Compliant
	Separate agenda and minutes	Compliant
3.7	Chair of Council is Chair of the Trust.	Compliant
	Council can appoint other officers; Treasurer, Secretary	Compliant
	Council can appoint charity staff and/or use council staff	Compliant, reasonable charity funds may be used to cover costs of
	Councillors cannot be paid for services	Compliant
3.8	Different Letterheads	ACTION - Are different but need slight format change

3.9	Declaration of office of trustee is not necessary	Compliant, Council is sole trustee, not councillors
4	Changing management arrangements	Powers of Amendment are defined in Charity's Scheme
5.1	VAT. Council can reclaim VAT on gifts	Compliant , part of VAT 126 Form
5.2	Rates. Charity eligible for 80% rate relief	Complaint. Claimed
5.3	Council leasing part of Charity buildings	Not recommended. Compliant
5.4	Grant Aid	Council may apply for grants that only available to Charities.